



# ANNUAL REPORT 2022



# CONTENT

|   |    |                             |
|---|----|-----------------------------|
| • | 2  | About Us                    |
| • | 3  | Chairperson Message         |
| • | 5  | Highlights of the Year      |
| • | 6  | Financials at a Glance      |
| • | 7  | Stewardship                 |
| • | 13 | Organisation Chart          |
| • | 14 | Programs & Services         |
| • | 26 | Public Education & Advocacy |
| • | 28 | Our Supporters              |
| • | 31 | Future Plans                |
| • | 33 | Governance                  |
| • | 39 | Financial Statements        |

# About Us

## Overview of Charity

Borne out of love and devotion by a group of parents of children with Down syndrome, Down Syndrome Association (Singapore) (DSA) is a non-profit social service agency established in 1995 and formally registered as a society on 16 September 1996. DSA was registered as a charity under the Charities Act (Chapter 37) on 17 January 1997 and is a full member of the National Council of Social Service (NCSS). DSA has a Constitution as its governing instrument.

The objectives of the Association are:

- (i) To enable persons with Down syndrome to attain their full potential;
- (ii) To provide support and information to families of persons with Down syndrome;
- (iii) To educate the public in all aspects of Down syndrome;
- (iv) To work towards providing better opportunities for

persons with Down syndrome so that they can have a better and secured future, working with other agencies where appropriate;

(v) To provide and promote an advisory service about all aspects of Down syndrome;

(vi) To assemble and disseminate relevant information on all aspects of Down syndrome;

(vii) To initiate and support projects for the direct benefit of persons with Down syndrome;

(viii) To promote independence and self-advocacy in persons with Down syndrome and to provide assistance when necessary;

(xi) To promote, encourage and participate in a) research into all aspects of Down syndrome; b) the publication of the results of all relevant research, and; c) the dissemination, and where appropriate, the application of the resulting knowledge; and

(x) To carry out all other activities in furthering and enhancing the welfare of persons with Down syndrome.

## Vision

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

## 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.

## Shared Values

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

### Unique Entity Number (UEN)

S96SS0170K

### Registered Address

9 Bishan Place #09-01  
Junction 8 (Office Tower)  
Singapore 579837

### Charity Status

Registered Society since  
16 September 1996  
Registered Charity since  
17 January 1997

### IPC Status

Effective Period:  
1 October 2022 to 31 July  
2025

### Auditor

Helmi Talib LLP

### Bankers

DBS Bank  
Standard Chartered Bank  
UOB Bank

### Fund Managers

DBS Bank Treasury & Markets  
Lion Global Investors  
UOB Asset Management Ltd

# Chairperson Message

## Chairperson Report

I am pleased to provide an overview of the work accomplished by the Down Syndrome Association (Singapore) for the financial year ending 31 December 2022.

## Our Commitment

Together with my fellow Board members, we are glad to be able to contribute to the life-changing work by the Association in its mission 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.

As guardians of the trust placed upon us by members, donors, and other stakeholders of the Association, we are firmly committed to maintaining the highest standards of governance, transparency, and accountability so that the Association can support our members efficiently, effectively and in a sustainable and prudent manner.

## Year In Focus

In 2022, DSA focused on strengthening our foundation, by enhancing our governance, internal control practices and financial sustainability to provide quality intervention and services in meeting existing and future needs of persons with Down syndrome as well as those of their families.

Building on our past work and to prepare for the future, the Board conducted a strategic planning workshop to align the Association's mission and objectives with the needs of our Down syndrome community in the current social service landscape and beyond.

2022 was a year of mixed trepidation where we saw Singapore finally easing most restrictions and transiting from the pandemic into the endemic. With the lifting of restrictions, the Association hosted its signature Mystique Charity Gala Dinner at the Shangri-La Singapore after a two-year hiatus. We also participated for the first time in the Purple

Parade contingent walk and were awarded the Most Eco-Friendly Contingent Award. The opening of borders also allowed the Infant Toddler Program (ITP) Team to share how their work contributed to the progress of Singapore's early intervention service landscape to over 1,500 international delegates at the International Society on Early Intervention (ISEI) in Chicago, United States of America.

Back at our premises, we completed the renovation works for our office at Bishan and Thrift Shop at Telok Blangah. We resumed most of our centre-based programs and adopted a phased approach in opening our enrichment classes and physical outreach activities and events during the year.

Our greatest achievements would be those accomplishments of our members. In 2022, 14 learners from our Adult Education Services (AES) completed a two-day workshop conducted by ITE College Central and attained the 'Certificate of Achievement in Customer Service'. For three consecutive years since 2020, DSA beneficiaries were nominated and received the Goh Chok Tong Enable Awards. We congratulate our members, June Lin and Jaspreet Kaur, who were recognised for their efforts in advocating for the inclusion of persons with disabilities in 2022.

## Forging Ahead

Notwithstanding the achievements for 2022, there is still a lot to do. A strong transition into the next lap of DSA's development and provision of enhanced and new services towards the desired aspirations of our members are high on our agenda.

With the support of the Enabling Lives Initiative Grant and President's Challenge 2023 Empowering for Life Fund, the Association will enhance our programs to better serve our members. The Job Support Program will be enhanced into the Work Readiness Assisted Program (WRAP) to prepare persons with Down syndrome or other intellectual disabilities for open employment. The Caregiver Support Program (CSP) will provide a more holistic suite of resources and support to support families and caregivers of persons with Down syndrome. The Association will also partner our stakeholders to extend our Early



Start Program (ESP) for infants and toddlers placed on the Early Intervention Program for Infants and Children (EIPIC) waitlist.

Amid the ongoing social and economic uncertainties and challenges, we have a greater duty to support those in need. Aligned to the objectives of Leave No One Behind (LNOB), we will study the community needs and fill in critical service gaps for all persons with Down syndrome to have access to required support and services.

As an Association that primarily raises its own funds, the goodwill and generosity of our donors, sponsors and stakeholders are critical. Though fundraising continue to be challenging amid the uncertain economy, we will strengthen our fundraising and community engagement efforts to ensure that we have the financial means to support our members and the community.

We will also continue to focus on human capital and ensure good succession planning, which has always been a priority on our Board's agenda. We hope to attract and retain skilled and dedicated voluntary members to serve on the Board and committees. That mandate could not be any stronger now with the unexpected passing of one of our founding members and Board member, the late Mr Ratnasabapathy Sivanandam, in June 2022. The late Mr Siva, as he was affectionately known, had served the Association for more than 25 years. We are inspired by his tireless and selfless commitment to the cause and needs of DSA.

On this note, I would also like to personally thank my Board, committee members, staff, and all of you who have journeyed with us, supported us, and encouraged us. You have helped us to create the impact where it matters most for people with Down syndrome.

The hopes, aspirations, and abilities of persons with Down syndrome continue to drive us forward. Your continuing partnership with us will enable DSA to soar to greater heights.



**Alex Yan**  
Chairperson

# Highlights of the Year



## Early Years (Birth to 4 years)

**21** Children supported in early intervention



## Children (4 to 17 years)

**11** Children supported in mainstream Early Childhood Development Centres and primary schools

**37** Children engaged in enrichment programs

## Young Adults (18 years & above)

**41** Adults enrolled in Adult Education Services

**23** Adults supported in therapy programs

**11** Adults placed in open employment

**10** Adults placed in supported employment

**14** Adults attended training workshops

**88** Adults engaged in enrichment programs

**25** 'Our Lives, Our Voices' self-advocates



## Family and Community

**107** Caregivers empowered

**8** Families supported by DSA's financial assistance schemes

**14** Individuals and group volunteers engaged DSA members with special needs



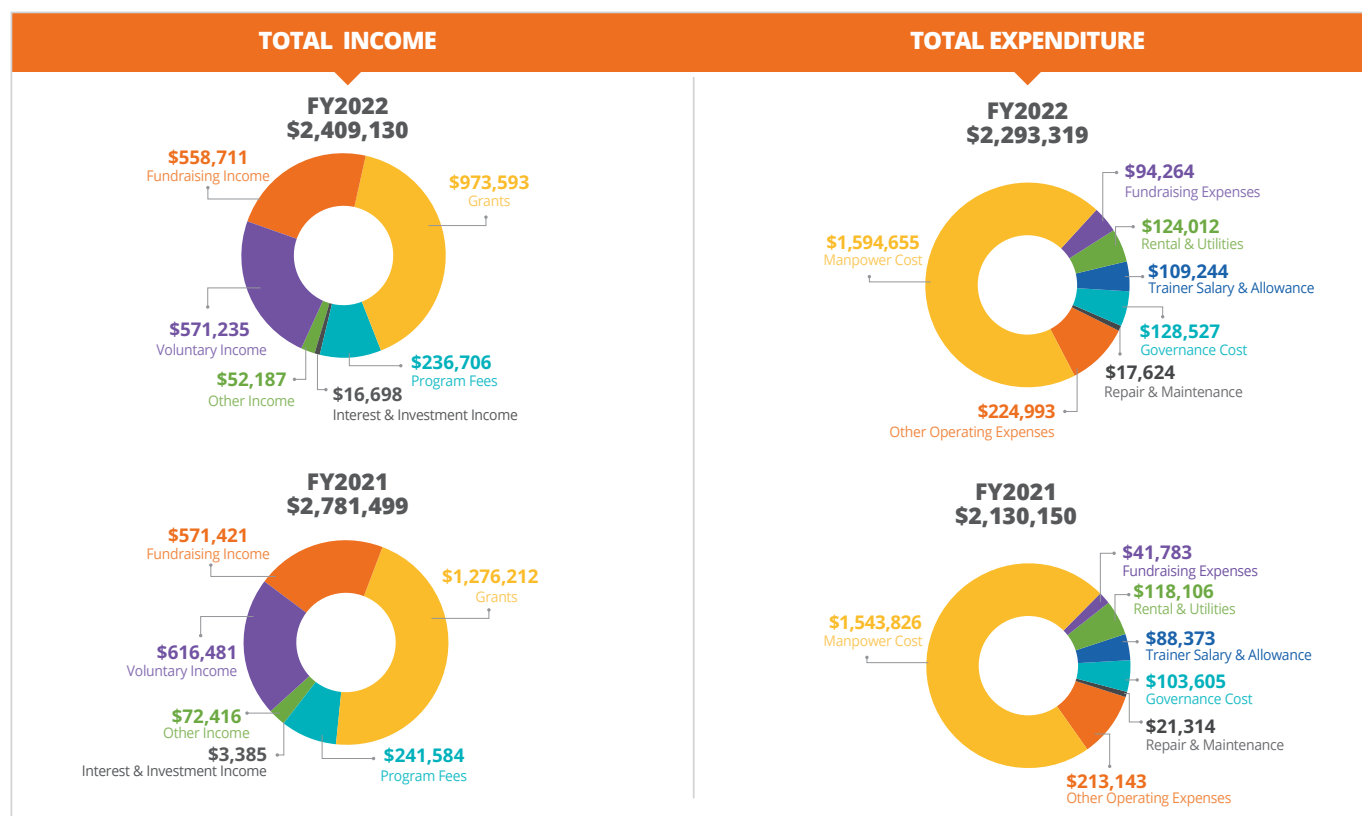
## DSA Membership as of 31 December 2022

|  | Associate | Ordinary | Life | Family | Total |
|--|-----------|----------|------|--------|-------|
| Down syndrome                                      | 66        | 8        | 215  | 23     | 312   |
| Other disabilities                                 | NIL       | 7        | 22   | NIL    | 29    |
| Non-disability<br>(Family members/<br>individuals) | 6         | 25       | 263  | 69     | 363   |
| Total  | 72        | 40       | 500  | 92     | 704   |

In FY2022, DSA launched our 25<sup>th</sup> Anniversary Life Membership Recruitment Drive. Through promoting Life Membership, DSA hopes to be able to support our members, especially those with Down syndrome, with the resources, support, and opportunities to develop to their best potential and meet their needs at different stages of life. 90 existing and new members became Life Members of DSA through the initiative.



# Financials at a Glance



| Reserves  | FY2022             | FY2021             | Year-Over-Year Change |
|---|--------------------|--------------------|-----------------------|
| Unrestricted Fund (A)                                   | \$5,283,232        | \$5,133,995        | \$149,237             |
| Restricted Fund   | \$177,550          | \$210,976          | (\$33,426)            |
| <b>Total Reserves</b>                                   | <b>\$5,460,782</b> | <b>\$5,344,971</b> | <b>\$115,811</b>      |
| <b>Operating Expenditure for the Year (B)</b>           | <b>\$2,293,319</b> | <b>\$2,130,150</b> | <b>\$163,169</b>      |
| Ratio of Reserves to Annual Operating Expenditure (A/B) | 2.30 years         | 2.41 years         | (0.11) year           |

| Assets       | FY2022      | FY2021      | Year-Over-Year Change |
|--------------|-------------|-------------|-----------------------|
| Total Assets | \$5,780,872 | \$5,833,756 | (\$52,884)            |

| Liabilities + Funds              | FY2022             | FY2021             | Year-Over-Year Change |
|----------------------------------|--------------------|--------------------|-----------------------|
| Liabilities                      | \$320,090          | \$488,785          | (\$168,695)           |
| Funds                            | \$5,460,782        | \$5,344,971        | \$115,811             |
| <b>Total Liabilities + Funds</b> | <b>\$5,780,872</b> | <b>\$5,833,756</b> | <b>(\$52,884)</b>     |

During the financial year, DSA registered a surplus of \$115,811 at the close of the financial year. There was no fund in deficit during the reporting period.

In view of the weak economic outlook, most of the income received from different streams were lower as compared to prior year. The Care & Share (C&S) Grant which ended on 31 March 2022, resulted in a significant decrease in grants received for the year. The amount of donations received by DSA also decreased by 2.2% from the preceding year. Overall, DSA's total income for 2022 decreased by 13.4% from 2021.

The Association consistently exercises prudence in spending. However, high expenses were incurred due to the full resumption of our centre programs and fundraising activities when the pandemic restrictions were lifted. The major financial transaction amounting to \$179,000 during the financial year was attributed to the renovation works carried out at DSA Centre and the Thrift Shop. DSA's total expenditure in 2022 increased by 7.7% from the preceding year.

# Stewardship

## Patron

### Mr Tan Soo Khoon

- Managing Director, Crystal Time Group of Companies
- Director, Metro Holdings Ltd
- Ambassador of Singapore to the Czech Republic
- Member of Parliament (1976 to 2006)
- Speaker of Parliament (1989 to 2002)

## Advisors

### Dr S Vasoo

- Emeritus Professor, Department of Social Work, National University of Singapore
- Member of Parliament (1984 to 2001)
- Advisor, Central Singapore Community Development Council
- Second Advisor, Ang Mo Kio Grassroots Organisation

### Dr Balbir Singh, PBM

- DSA Founding Chairperson
- Member, SNTC Legal and Services Committee
- Advisor, Developmental Disability Medical Clinic

### 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

## Code of Conduct

The Code of Conduct of DSA embodies the shared values, passion, and commitment DSA desires to promote to the highest possible standards of professional conduct among all its stakeholders.

It is the Code's starting point that all stakeholders; (i) are committed to DSA's Cause and have joined the Board/Association because they want to help the charity deliver its purposes most effectively for the benefit of persons with Down syndrome and intellectual disability; and (ii) are committed to good governance and wants to contribute to DSA's continued improvement.

## Board of Management

The role of the Board of Management is to provide strategic direction and oversight of DSA's programs and services and objectives and steer the Association towards fulfilling its vision and mission through good governance.

(Front row) L to R:

*Mr Chan Wing Git (Honorary Secretary),  
Mr Alex Yan (Chairperson), Ms Li Shu Yun (Deputy  
Chairperson), Mr Adrian Foo Qijing (Honorary Treasurer)*

(Back row) L to R:

*Mr Teh Chu Tak Moses (Member),  
Mr Prabahakaran Gopalan Nair (Member), Ms Kan Lai Lai  
Monica (Member), Mr Jonathan Seow Wei Peng (Member),  
Mr Gerard Lim Ju Boon (Member), Mr Khairul Alam Bin Mohd  
Zaini (Member), Ms Lia Marahusin (Co-Opted member)*





The incumbent Board of Management was elected during the AGM held in 2021. All members, except Mr Khairul Alam Bin Mohd Zaini and Ms Lia Marahusin, were appointed on 26 June 2021. Mr Khairul was appointed on 18 June 2022. Ms Lia Marahusin was co-opted on 29 July 2021. They would serve a two-year term till 2023.

| Position / Name / Designation / Company  | Date of First Appointment*                  | Prior Appointment(s) in DSA   | Experience with other Charities/ Corporates  | Attendance at Board Meetings |
|--|---|---|--|------------------------------|
| <b>Chairperson</b><br><b>Mr Alex Yan</b><br>Head of Corporate Assurance<br>CIMB Bank   | 18 Oct 2014<br>(Co-opted on<br>19 Jan 2013) | Honorary Treasurer (2018-2021)<br>Member (2014-2016)<br>Co-Opted Member (2013)  | Former Group Audit Partner<br>CSLA   | 7/7                          |
| <b>Deputy Chairperson</b><br><b>Ms Li Shu Yun</b><br>Senior Lecturer<br>Nanyang Technological University                         | 18 Dec 2010                                 | Deputy Chairperson (2014-2021)<br>Assistant Honorary Secretary<br>(2012-2014)<br>Member (2010-2011)   | Member<br>MINDS  | 6/7                          |
| <b>Honorary Secretary</b><br><b>Mr Chan Wing Git</b><br>Director & HRBP Head, Retail<br>Business & Own Brands<br>FairPrice Group | 17 Nov 2018                                 | Member (2018-2021)  | Advisory Panel & HR Committee<br>Make-A-Wish Foundation<br>Singapore<br><br>Former Group Head, Talent &<br>Excitement<br>Luxasia Pte Ltd | 6/7                          |
| <b>Honorary Treasurer</b><br><b>Mr Adrian Foo Qijing</b><br>Partner<br>Go-Ventures Investments Pte Ltd                           | 22 Jul 2020                                 | Co-Opted Member (2020-2021)   | Former SVP<br>GIC Direct Investment Group,<br>Private Equity   | 6/7                          |
| <b>Immediate Past Chairperson</b><br><b>Mr Ratnasabapathy Sivanandam</b><br>(Deceased)   | 9 Sep 1996                                  | Chairperson (2018-2021)<br>Honorary Secretary<br>(2006-2008, 2012-2014)<br>Deputy Chairperson (2000-2006)<br>Member<br>(1996, 2008-2012, 2014-2017) | Former Professional<br>Singapore Airlines Marketing<br>Division  | N.A.                         |
| <b>Member</b><br><b>Mr Gerard Lim Ju Boon</b><br>Retiree   | 19 Jan 2013<br>(Co-opted on<br>21 Mar 2012) | Member (2016-2021)<br>Honorary Treasurer (2012-2016)<br>Co-Opted Member (2012)  | Former Executive Director<br>UBS Wealth Management<br>Singapore  | 7/7                          |
| <b>Member</b><br><b>Ms Kan Lai Lai Monica</b><br>Retiree   | 21 Nov 2008                                 | Honorary Secretary (2014-2021)<br>Assistant Honorary Treasurer<br>(2012-2014)<br>Honorary Treasurer (2008-2012)<br>Member (2008)                    | Former Finance Manager<br>Spicers Paper (Singapore) Pte Ltd  | 5/7                          |
| <b>Member</b><br><b>Mr Prabhakaran Gopalan Nair</b><br>Coach, Private Practitioner   | 17 Nov 2018<br>(Co-opted on<br>19 Nov 2016) | Member (2018)<br>Co-Opted Member (2016-2017)  | Former Duty Terminal Manager<br>SATS Limited   | 7/7                          |
| <b>Member</b><br><b>Mr Arjun Chandrasekhar</b><br>Retiree<br>(Till 18 Jun 2022)  | 19 Nov 2016                                 | Member (2016-2021)  | Former Director<br>Special Olympics Asia Pacific   | N.A.                         |
| <b>Member</b><br><b>Mr Jonathan Seow Wei Peng</b><br>Chief Financial Officer<br>Moleac Pte Ltd                                   | 26 Jun 2021                                 | Member (2021)   | Former Corporate Finance and<br>BD Director<br>ASLAN Pharmaceuticals   | 6/7                          |
| <b>Member</b><br><b>Mr Teh Chu Tak, Moses</b><br>Funeral Consultant<br>Abound Grace Bereavement<br>Services Pte Ltd              | 26 Jun 2021                                 | Member (2021)   | Former Funeral Consultant<br>Trinity Casket Pte Ltd  | 7/7                          |
| <b>Member</b><br><b>Mr Khairul Alam Bin Mohd Zaini</b><br>Head of Compliance<br>Union Bancaire Privée                            | 29 Jul 2021                                 | Member (2010-2012)<br>Honorary Secretary (2008-2010)<br>Honorary Treasurer (2006-2008)  | Former Head of PWM Asia<br>Compliance<br>Morgan Stanley  | 6/7                          |
| <b>Co-Opted Member</b><br><b>Ms Lia Marahusin</b><br>Technical Director<br>Evonik (SEA) Pte Ltd                                  | 29 Jul 2021                                 | Co-opted Member<br>(2016-2017, 2019-2021)<br>Member (2006, 2008-2010)<br>Assistant Honorary Secretary<br>(2007-2008)                                | Former Technical Manager<br>BASF   | 6/7                          |

\*This refers to date of first appointment to the Board on a continuous basis. Each Board member shall not be eligible for re-election if he/she has already served a total of four (4) terms on the Board of Management previously, whether as consecutive terms or otherwise at the start of the 2017-2019 term.

Members of the Board of Management are volunteers who hold office for a term of two years. No Board members are remunerated for their Board services in the financial year.

Term limits are in place for the following positions within the Board of Management:

| Position           | Term Limit   |
|--------------------|--|
| Chairperson        | 2 consecutive terms  |
| Honorary Treasurer | 2 consecutive terms  |
| Board members      | 4 consecutive terms or otherwise with effect from the start of the 2017 to 2019 term |

Ms Li Shu Yun, Ms Kan Lai Lai Monica and the late Mr Ratnasabapathy Sivanandam served on the Board for more than 10 consecutive years. Their continued service formed part of DSA's succession plan to transmit institutional knowledge, experience, and integrity.

From November 2016, it is DSA's policy that no Board member is to serve for more than four (4) terms on the Board of Management, whether as consecutive or otherwise. The new policy seeks to enhance DSA's governance and transparency such that no Board member would sit on the Board for more than 10 consecutive years with effect from the start of the 2017 to 2019 term.

The Board of Management meets not less than once every two months with a quorum of at least half of the composition of the Board of Management to review the results and performance of the Association and its plans and programs.

A total of seven (7) meetings and one (1) AGM were held during the period under review.

No staff member sits on the Board

## Committees

The Board of Management has 10 oversight committees providing relevant advice and expertise:

### Audit

The Audit Committee takes delegated responsibility on behalf of DSA's Board of Management and facilitates discussions with the Board, internal and external auditors to provide assurance on the reliability of financial reporting, safeguarding of assets and compliance with relevant laws and regulations. Its specific responsibilities include:

- Recommending to the Board a framework of effective audit coverage.
- Reviewing the internal and external audit processes.

- Creating and monitoring of internal controls, accountability policies and investment strategy planning.

Members:

- Mr Khairul Alam Bin Mohd Zaini, Head
- Mr Simon Soh Zhao Kun

The Audit Committee met on two (2) occasions during the financial year.

During the financial year, the Audit Committee developed, maintained, and discharged its functions and responsibilities that covered all aspects of its internal audit activities.

The Audit Committee is satisfied that the Financial Statement for the year ended 31 December 2022 prepared by Helmi Talib LLP is in accordance with the Charities Accounting Standard in Singapore and has complied with the requirements of the Charities (Institutions of a Public Character) Regulations. DSA disclosed an unqualified opinion in the report issued by the auditor.

During the financial year, the Audit Committee also reviewed and complied with its governance and financial management practices to ensure compliance with the following guidelines from the Commissioner of Charity:

- Anti-Money Laundering and Counter Terrorism Financing Guide
- Code of Governance for Charities (Institutions of a Public Character)

The Audit Committee will continue to advise and make recommendations to DSA's Board of Management to improve the standards of good governance and controls and adopt the best practices in DSA by complying with various regulations and guidelines, including the Charity Transparency Framework.

## Executive

The Executive Committee takes on a 'gate-keeper' role and makes interim decisions and acts on matters requiring the Board's attention between regularly scheduled meetings. Its specific responsibilities include:

- Acting with the full authority of the Board (i) in areas expressly delegated by the Board (ii) where implementing Board-approved decisions, or (iii) where there is no established policy or precedent.
- Dealing with issues or matters that may arise and for which a specific committee of the Board is unavailable.
- Receiving recommendations, observations, or concerns from Board members.
- Reporting at the next regular meeting of the Board for rectification of decisions it makes on behalf of the Board.



Members:

- Mr Alex Yan, Head
- Ms Li Shu Yun
- Mr Chan Wing Git
- Mr Adrian Foo Qijing

The Executive Committee met on seven (7) occasions during the financial year.

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## Events, Fundraising and Donor Management

The Events, Fundraising and Donor Management Committee is responsible for providing oversight and guidance in events, volunteer management, public relations and corporate communications-related policies, processes, and plans. Its specific responsibilities include:

- Playing an active role in driving and working alongside the Board and staff to achieve its fundraising targets.
- Providing input and advising the Board to develop and formulate feasible long-term funding models for the Association.
- Consulting and recommending policies, budget, tools, and processes needed for effective fundraising.
- Playing an active role in driving the volunteer management initiatives for the Association.

Members:

- Mr Gerard Lim Ju Boon, Head of Fundraising
- Mr Prabhakaran Gopalan Nair, Head of Events
- Mr Jonathan Seow Wei Peng

The Events, Fundraising and Donor Management Committee met on seven (7) occasions during the financial year.

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## Finance

The Finance Committee reports to the Board on all financial issues. Its specific responsibilities include:

- Advising the Board of Management on financial priorities including annual budgets, internal financial controls, accounting and financial regulatory policies, investments strategies, and audits.
- Establishing appropriate accounting and financial management policies to ensure accountability and legitimate use of financial resources.
- Reviewing and investing DSA's funds in accordance with the Investment Policy and in compliance with the guidelines set by the Board.

Members:

- Mr Adrian Foo Qijing, Head

- Mr Gerard Lim Ju Boon
- Ms Kwok Li Ching

The Finance Committee met on two (2) occasions during the financial year.

DSA has documented policies and procedures on financial and internal controls in key areas such as procurement procedures and controls, receipting, payment procedures. DSA has also established a system for the delegation of authority and limits of approval.

The Finance Committee 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.

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## Human Resource

The Human Resource (HR) Committee was established to provide advisory to the Board and the Management Team on all HR matters. Its specific responsibilities include:

- Making recommendations to the Board on employee engagement, talent management and succession planning, learning and development, recruitment and workforce needs analysis where necessary.
- Supporting the Executive Director in HR-related policies, processes, and plans.
- Ensuring regular audits of HR processes, as well as reviewing and addressing the audit findings.
- Ensuring policies and procedures are in place to prevent conflict of interests, workplace harassment, and/or abuse of authority.
- Reviewing and addressing whistleblowing cases relating to employment, workplace harassment cases and/or HR matters.

Members:

- Mr Chan Wing Git, Head
- Ms Sherinder Kaur (till 20 June 2022)
- Ms Helena Oh
- Mr Michael Sean

The HR Committee met on three (3) occasions during the financial year.

During the financial year, three executive staff left the employment of DSA on their own accord of which two vacant positions were filled in the year and remaining vacancy filled in early part of FY2023. No staff was involved in setting their own remuneration. In 2022, one staff received annual remuneration of more than \$100,000. Details can

be found in the audited financial statements. There were no paid staff who were close members of the family of the Executive Head or Board members, and whose remuneration each exceeded \$50,000 during the year.

During the financial year, majority of our staff attended a wide range of learning and development courses to upgrade their professional competencies. Ms Amelia Sim Wan Ling was awarded a partial scholarship by the Association to pursue Master of Management (Community Leadership and Development). Ms Viemala Davie Kelaver was awarded partial scholarship to pursue Master of Counseling (Advanced).

During the financial year, regular staff meetings and department meetings were conducted by the respective Heads and the Executive Director to offer staff the opportunity to connect and share ideas or concerns about their work. These shared understandings allowed staff to work together more effectively. A staff teambuilding retreat was also conducted on 20 December 2022 to boost employee engagement and strengthen bonds among team members.

The aftermath of COVID-19 pandemic continues to amplify the need for new workplace competencies, particularly those centred around technology and soft skills. The HR Committee will continue to focus on continuous improvement by building, maintaining, and sustaining social capital among employees to improve efficiencies and productivity to support the readiness of its workforce to drive DSA's strategic objectives and priorities for its beneficiaries.

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## Information Technology

The Information Technology (IT) Committee is delegated with the authority of the Board to ensure that the Association's IT infrastructure and capabilities are sufficiently monitored and reviewed to ensure that it meets its digital needs especially amid COVID-19 pandemic. Its specific responsibilities include:

- Advising the Board on IT matters
- Overseeing the procurement of IT systems and equipment
- Conducting audit checks on computers and software to ensure compliance with laws and regulations
- Establishing appropriate policies on IT systems and use of software

Members:

- Dr Leong Chou Ching, Head
- Mr Kelvin Ho Pang Chiang
- Mr Chua Chee Kng

The IT Committee met on one (1) occasion during the financial year.

During the reporting period, the IT Committee reviewed DSA's digitalisation plans and decided not to pursue the Client Management System Project under NCSS Tech Booster due to high cost of implementation and recurring project maintenance. A more pragmatic and cost-effective solution would be looked into to assist with the current method of operation.

The IT Committee will continue with its initiative to prioritise DSA's digital roadmap and make recommendations to the Board to accelerate the adoption of digital technology and readiness by the Association and its beneficiaries.

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## Leave No One Behind

The Leave No One Behind (LNOB) Committee was set up to reach out to persons with Down syndrome who are not receiving support from DSA or other charities and social service agencies.

Members:

- Mr Alex Yan, Head
- Ms Li Shu Yun
- Mr Jonathan Seow Wei Peng
- Ms Kan Lai Lai Monica
- Mr Teh Chu Tak, Moses

The LNOB Committee met on two (2) occasions during the financial year.

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## Nomination

The Nomination Committee assists the Board in the succession planning for the Board and the senior management. Its specific responsibilities include:

- Reviewing the composition of the Board annually to ensure that the Board has an appropriate balance of expertise, skills, attributes, and abilities among the Board members.
- Identifying potential Board member candidates and explores their interest and availability for the Board and working committee service.
- Facilitating the recruitment, orientation and on-boarding process for Board members and senior management.

Members:

- Ms Li Shu Yun, Head
- Mr Alex Yan
- Mr Chan Wing Git
- Mr Adrian Foo Qijing

The Nomination Committee which comprises members of the Executive Committee meets after



the Executive Committee meetings to discuss any matters related to nominations as required.

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## Research & Ethics

The Research & Ethics Committee functions as an advisory committee to the Board where its specific responsibilities include:

- Ensuring that research undertaken at the Association is of scientific merit.
- Examining all proposals for research to be undertaken by the Association and evaluating these in terms of scientific merit, feasibility, methodology, statistical validity, potential benefit, or risks to the stakeholders.
- Appraising scientific aspects of proposed procedures to ensure that they comply with the relevant Code of Conduct and government regulations.
- Communicating and collaborating with other relevant bodies, including other research and/or ethics committees, in the interest of facilitating high quality and ethical research.
- Ensuring that approved research projects include procedures and protocols for the reporting and consideration arising from the research.

Members:

- Ms Li Shu Yun, Head
- Dr Ng Boon Yuen (from 22 October 2022)

The Research & Ethics Committee met on two (2) occasions during the financial year.

## Services

The Services Committee is responsible for providing oversight and guidance to DSA's Services Department. Its specific responsibilities include reviewing, providing guidance, and making recommendations to the Board on the performance of the following programs:

- Adult Enhancement Program (AEP)
- Independent Living and Training (ILT) Centre
- Infant Toddler Program (ITP)
- Early Start Family Program (ESFP)
- Integration Facilitation Support Program (IFSP)
- Family Support Services (FSS)
- Enrichment Programs (EP)
- Membership

Members:

- Mr Ratnasapabathy Sivanandam, Head (Deceased; till 25 June 2022)
- Mr Jonathan Seow Wei Peng, Head (from 20 August 2022)
- Ms Kristin Van Burm
- Mr Teh Chu Tak, Moses
- Ms Chandrika Mano
- Ms Belle Chia
- Mr Nicholas Cheam
- Mr Nicholas Netto (from 19 October 2022)

The Services Committee met on three (3) occasions during the financial year.

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The general management of DSA is overseen by the Management Committee. The Executive Director, supported by the Secretariat team, leads the implementation of the policies and directives laid down by the Board of Management. The Executive Director also leads the staff team in delivering DSA's programs and services. There were 25 full-time and three (3) part-time staff under the employment of DSA as of 31 December 2022.

## Key Management Executive

### ***Yeo Eng Ann, Ando, Executive Director***

Appointed on 11 November 2019, Mr Yeo was formerly the Executive Director of the Singapore Association for the Deaf (2007 to 2011) and Singapore Association of the Visually Handicapped (2015 to 2019).

### ***Premalatha d/o Parasuraman, Assistant Director (Services)***

Appointed on 11 January 2021, Mdm Premalatha was formerly a Master Psychologist at AWWA and Senior Assessment Specialist at Singapore Examinations and Assessment Board (SEAB). She was with SEAB for 16 years.

# Organisation Chart

| Board of Management   |  |  |  |   |  |   |  |                         |                     |
|---|--|--|--|---|--|---|--|-------------------------|---------------------|
| Audit   | Events, Fundraising and Donor Management | Executive  | Finance  | Human Resource  | Information Technology   | Leave No One Behind   | Nomination                                     | Research & Ethics       | Services            |
| Executive Director<br>Yeo Eng Ann, Ando   |  |  |  |   |  |   |  |                         |                     |
| Secretariat   |  | Services   |  |   |  |   |  |                         |                     |
| Admin & Human Resource  | Finance                                  | Community Partnership & Corporate Communication (CPCC)                     | Adult Education Services (AES)                                   |   | Children Education Services (AES)                                    |   | Support Services (SS)                          |                         |                     |
|   |  |  | Adult Enhancement Program (AEP)                                  | Independent Living & Training (ILT) Centre                | Infant Toddler Program (ITP)   | Integation Facilitation Support Program (IFSP)  | Membership & Enrichment Programs               | Family Support Services | Programs & Services |
|   |  |  | Assistant Director<br>Premalatha d/o Parasuraman                 |   |  |   |  |                         |                     |
| Manager<br>Lilian Han<br>Siew Chow  | Manager<br>Yen Nie Tjia                  | Head<br>Toh Pei Ting Joanne<br><br>Senior Executive<br>Alicia Ang Chor Wen | Head<br>Catherine Michael  | Head<br>Simonson Michael Todd                             | Head<br>Viemala Davie Kelaver  |   |  |                         |                     |
|   |  |  |  |   |  | Senior Early Intervention Teacher<br>Tan Hui Hoon   |  |                         |                     |
|   |  |  |  |   |  | Senior Executive<br>Amelia Sim Wan Ling   |  |                         |                     |
| Executive<br>Lo Yan Kai<br><br>Siti Rozilawati<br>Binte Ahmad Ramlee<br>(till 2 Feb 2022) |  | Executive<br>Nur Sulyanna Sumali<br>(from 10 Jan 2022)                     | Training Officers<br>De Cruz Ageline Judith<br><br>Lee Ying Suan | Training Officers<br>Anne Elizabeth<br>(till 22 Jul 2022) | Early Intervention Teachers<br>Dawn Quek Wei Ming<br><br>Tan Hui Wen | Special Education Teachers<br>Gayathri Devi d/o Ramachandra<br><br>Siti Arzianita Binte A'pai | Senior Coordinator<br>Nallamah d/o Ambalavanar |                         |                     |
|   | Yoginita d/o S Vanu<br>(till 2 Nov 2022) |  |  |   |  |   |  |                         |                     |
|   | Doreen Ong Li Fun<br>(from 5 Dec 2022)   |  |  |   |  |   |  |                         |                     |
|   |  |  | Tng Sia Han, Simon   |   |  |   | Steffi Tjong<br>(from 14 Dec 2022)             |                         |                     |
|   |  |  | Siti Nur' Fadhilah Binte Abdul Halim                             |   |  |   |  |                         |                     |

# Children Education Services

## Infant Toddler Program (ITP)

|    |   |
|----|---|
| 21 | Clients served  |
| 13 | Clients graduated from the program<br>6 Clients transited to mainstream Early Childhood Development Centre (ECDC)<br>7 Clients transited to Early Intervention Program for Infants & Children (EIPIC) |
| 3  | Staff   |

227

centre-based sessions

114

home visits

Since its inception in 2017, ITP has served 54 children and their families. ITP provides comprehensive early intervention and therapeutic services to assist children with Down syndrome and other special needs aged from birth to 48 months in making important developmental gains. Our goal is to maximise our children's developmental potential while minimising the long-term effects of developmental delays and learning challenges on themselves and families.

In tandem with the lifting of ECDC restrictions in January 2022, group sessions and home visits were resumed. The resumption presented valuable opportunities for DSA's team of early intervention teachers to work together with the family to strengthen the child's development and learning in everyday activities within a group setting and at home.



Parents and children participating in a Musical Parachute Game to build their social skills such as sharing and turn-taking.





Children engaging in a sensory integration activity with their parents.



"Thank you for the patience, time and effort spent to help Janice's growth and development. Thank you for believing in Janice and helping us believe in her abilities. She is always so happy in class!"  
-Parents of Janice



It takes a big  
H E A R T  
to help shape  
little  
minds



DEAR Teacher Hui Hoon,  
Thank you for being a great teacher to Yusuf!  
We truly appreciate your patience and guidance  
in nurturing Yusuf. Hope you have a great  
teachers' day!

Love Yusuf.

## A Head Start In Life

Estelle joined ITP at nine months. Her parents were determined not to allow the diagnosis of Down syndrome limit Estelle's education or the opportunity to live a full life. They believed that ITP was able to give Estelle a head start in life which would lay out the path of learning for her.

Estelle arrived at ITP each week excited, inspired, and curious. She was observed to be able to learn by modelling after her teachers. At ITP, her teachers and therapists helped to improve Estelle's gross motor skills such as crawling, walking and climbing down the stool as well as sensory play. Estelle's parents also received training and informative tips on how they could position her, facilitate movements, and meaningfully engage with her on a regular basis. With ample time and encouragement, Estelle could walk independently and was more adventurous to participate in sensory play with her hands and feet. Estelle flourished under the guidance of her dedicated teachers and the whole team. She has since graduated from ITP and is now attending an ECDC.



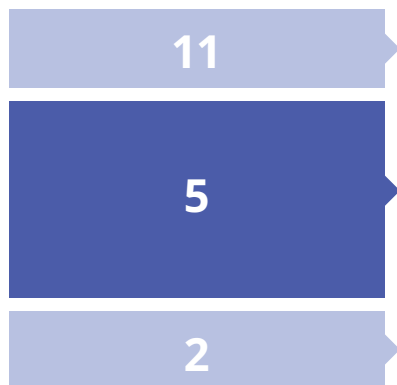
## Early Start Family Program (ESFP)

21

Families supported

To better equip parents of babies and toddlers with Down syndrome with resources, support, and information, DSA piloted ESFP in July 2021 with the funding received from President's Challenge 2021. Working together with speech and language therapists and physiotherapists, parents and caregivers develop skills to help their children overcome developmental delays and progress towards achieving their developmental milestones and building a strong foundation in their later years.

# Integration Facilitation Support Program (IFSP)



|  |
|--|
| Students served  |
| Students graduated from the program <ul style="list-style-type: none"> <li>3 Students transited to Special Education (SPED) schools</li> <li>1 Student went to a mainstream primary school</li> <li>1 Student progressed to other education setting</li> </ul> |
| Staff  |



IFSP supports the social and emotional development and academic performance of children with Down syndrome and other special needs and who are enrolled in ECDCs and primary schools. IFSP promotes meaningful participation in mainstream education, provides timely and appropriate intervention and strengthens the partnerships among parents, school teachers and our IFSP staff. Through the holistic support, IFSP helps our students develop desired learning attitudes, self-advocacy and social-emotional skills to cope with different situations in life.

## Building Family's Capacity

In response to the needs identified during the Parents' Focus Group held in 2021, our IFSP team organised workshops to equip parents with knowledge on how

to support their children in mainstream education.

On 29 January 2022, the IFSP team organised a workshop on Positive Reinforcement for parents and caregivers. The workshop focused on effective parenting, creating rules and setting boundaries, creating routines and schedules, token economies, and using incentives to promote positive behaviours in children and adults with Down syndrome.

The team also organised a Parent Sharing Session on 26 November 2022 for parents seeking information on how to prepare and support their children in mainstream education settings. IFSP parents, Ms Chris Hui and Mrs Shannon Ong shared about building knowledge and skills to support their children's learning at home and academic progress in school. The sharing was well received by the attendees.



*Elliot Chee learning addition in K1.*



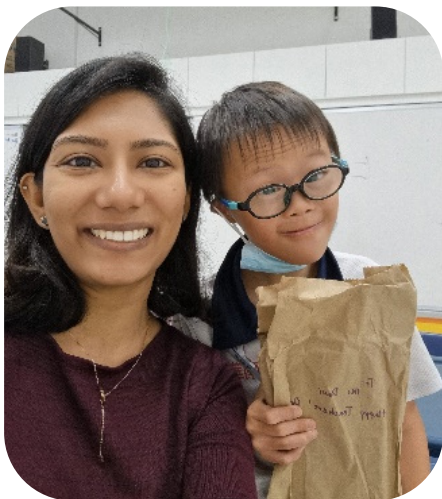
*Zanna Sim celebrates Teachers' Day with IFSP teacher Ms Siti Arzianita.*



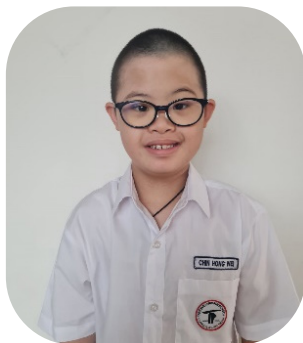
*P3 student, Nur Alisha Zulaikha doing a science experiment.*

*"Thank you for supporting my daughter for the past few years. She has enjoyed the lesson with the IFSP teachers all these years." - IFSP Parent Ms Gwendoline Teo*





Lim Ying Kang with a Teachers' Day gift for IFSP teacher Ms Gayathri Devi



Chin Hong Wei all smiles and ready for school.

*"IFSP support is an additional help that enables my son to cope with the school environment. The sessions allow him to build self-confidence and give me better insight into how I can help him with his schoolwork".*

**IFSP Parent Ms Joey Tay**

*"IFSP teachers build rapport and guide my son well during the sessions."* **IFSP Parent Ms Luah Wan Yee**

## Meet Zanna

Early childhood is the most important phase of a child's development. Zanna started her journey at DSA with ITP in 2017, when she was just weeks old. In March 2022, Zanna graduated from ITP and progressed to IFSP. Zanna's IFSP teacher worked with her and her childcare teachers to continue in her learning and development towards different developmental milestones.

When Zanna first started in IFSP, she was soft-spoken and shy. After months of working on her social skills, Zanna began to enjoy engaging in short conversations

and was able to communicate and share her experiences and feelings clearly with her teachers and peers when asked. She was also able to work willingly and collaboratively with her classmates to complete tasks.

Other than social skills, Zanna's handwriting skills improved considerably with consistent practices and grip strengthening exercises. She developed the capability to read and comprehend simple passages and write in sentences.

We are confident that with the right support, Zanna will grow up to be an independent and contributing member of society.



## CES Case Management Support

24

New enquires

5

Clients who received pre-natal support

26

Education planning sessions conducted

DSA provides resources and support for parents who are expecting or have young children with Down syndrome.

These include providing information on Down syndrome, case management support to address parents and caregivers' different concerns in caring for and supporting their children with Down syndrome.

# Adult Education Services (AES)

## Adult Enhancement Program (AEP)

|    |  |
|----|--|
| 34 | Learners enrolled in AEP                                 |
| 14 | Learners obtained ITE certificates in 'Customer Service' |
| 11 | Learners placed in open employment                       |
| 10 | Learners placed in supported employment (ad-hoc)         |
| 6  | Staff  |

AEP focuses on providing person-centered support to our learners to enhance their abilities and instill a level of independence in the areas of life skills and functional skills. The program also includes formal job support to maximise our learners' success in the workplace. The AEP team is committed to collaborating with caregivers to ensure learners

achieve their goals. Annual Individualised Training Goals are tailored to each individual which include home goals to promote generalisation of skills. Training officers provide ongoing support to help learners reach their identified goals, enabling them to complete tasks independently with minimal supervision.

## Independent Living & Training (ILT) Centre

|   |  |
|---|--|
| 7 | Learners enrolled in ILT Centre                          |
| 2 | Learners obtained ITE certificates in 'Customer Service' |
| 7 | Learners placed in supported employment (ad-hoc)         |
| 3 | Staff  |

ILT Centre allows learners to practise daily living skills in a real-world setting. They are empowered to make their own decisions in everything they do such as buying lunches and taking care of the Centre. They practise money skills and social skills when buying

their food and learn to problem-solve. The program promotes the learners' independence by enhancing their capability for independent daily functioning.



## Improving Quality of Lives

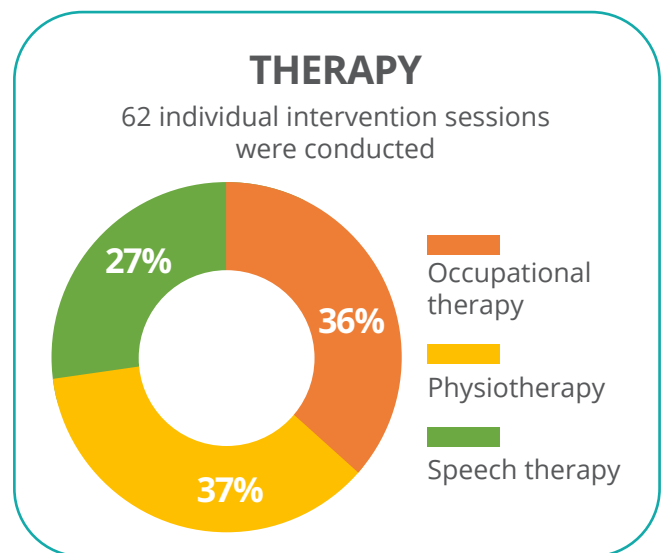
Developing and maintaining functional ability and range of motion is essential for optimal physical health and wellbeing. During the year, AES piloted a 6-month therapy program by engaging a physiotherapist, an occupational therapist, a speech therapist, and a dietician to conduct assessments for learners and implement individualised therapy goals for learners in need. 23 learners were identified to be part of the program. The physiotherapist engaged our learners in core strengthening exercises and muscular endurance training, while the occupational therapist focused on visual perceptual tasks, completion of simple work tasks, activities of daily living skills, handwriting and problem-solving skills. All of these activities were tailored to meet the individual needs of each learner, and to improve their quality of life.



*The physiotherapist assessing Benjamin Lee's knee mobility.*



*Manpreet Kaur practising walking up the steps.*



## Small Steps, Big Changes

Govinda Singh was a 26-year-old young adult with Down syndrome. He was able to do tasks he was familiar with such as packing, setting up his table and chair at the Centre, feeding himself and going to the bathroom. However, he had difficulty understanding new tasks and poor fine motor skills.

When AES launched the rehabilitation program, Govinda was one of the identified learners to receive occupational therapy. After a period of intervention, he was able to trace and match shapes, as well as improve his visual perception. With consistent intervention from his training officer and occupational therapist, his fine motor skills improved which enabled him to do simple household chores like putting his plate and cup into the sink and wiping the table with moderate physical and verbal prompts.

AEP's extensive strategies in different areas such as social and emotional skills, cognition and fine motor skills, vocational and food preparation, and baking skills increased Govinda's confidence in completing daily activities. He is now able to listen to and follow instructions and be more expressive.



*Tracing shapes helps to train Govinda's visual perception skills.*

## Lifelong Learning with ITE College Central

AES partnered ITE College Central to bring structured learning workshops to 14 learners in July and September 2022. At the end of the two-day workshop, our learners attained the 'Certificate of Achievement in Customer Service'. The workshop challenged our learners to hone their skills in maintaining good customer relations and overcoming challenges at work through discussions and role-play exercises to simulate working in a retail shop. ITE and AES will continue to collaborate on suitable courses for our adult learners in the spirit of lifelong learning.



*Some of the topics covered in the workshop included good personal grooming techniques and maintaining good customer relations.*

## Taking Ownership of DSA Thrift Shop

ILT Centre has taken on the mantle of running DSA Thrift Shop, and the learners eased into their new roles with more eagerness and excitement. The skills picked up through the customer service course at ITE and photography course at Hatch were timely and useful. Learners from ILT Centre with the help of the Lifestyle Educators and an intern from the Nanyang Academy of Fine Arts photographed products to be listed on the Thrift Shop's Carousell account, managed the store's inventory, and served customers during the shop's opening hours. Manning the Thrift Shop allowed the learners to pick up a variety of beneficial skills such as teamwork, social interaction, and job readiness.

## Accumulating Work Experience

As part of AES' efforts to enhance the work capability of our adult learners with mid- to high- support needs, who had the required work skills but were not ready to be deployed to open employment, DSA collaborated with Old Seng Choon (OSC) to provide meaningful employment experience. 14 adult learners assisted with the packing of Marina Bay Sands (MBS) mooncakes for the Mid-Autumn Festival.

AES team conducted job skills orientation and training for the learners and supported them at the job site. DSA's partnership with OSC enabled learners to do tasks such as sorting, counting, and packing.

DSA is thankful for the strong support from our corporate partners and hopes more corporations would support inclusion and employment of persons with intellectual disabilities.



*"I am happy with the progress Kenneth has made in 2022 through participating in most of the activities in AEP. Through the supported job experience with OSC, Kenneth has shown that he is capable of doing the task if he sets his mind to it, such as working and earning money which is part of adulthood."*

**- Mrs Tong, Mother of Kenneth Tong**



## Gaining Independence through Stayovers

Overnight stayover is an integral part of ILT Centre program which provides valuable opportunities for learners to practise independent living skills. Overnight stayover was put on the backburner due to the pandemic and resumed with the first stayover on 22 September 2022. During the stayover, learners prepared their own meals with the ingredients they purchased, cleaned up and went to bed independently. This experience showed the learners and their caregivers that they were capable of doing more, and they deserve opportunities for independent functioning and living.



*The learners were so enthusiastic about the prospect of staying with their friends as they had been preparing for weeks.*

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## Introduction of the 'Assessment of Functional and Living Skills'

The Assessment of Functional and Living Skills (AFLS) was initiated as a new skill assessment tool, tracking system and curriculum guide. This tool is instrumental in planning goals and objectives for the domains taught in AEP and ILT Centre and in creating individualised training plans for all learners. The AFLS Assessment Protocols comprise Basic Living Skills, Home Skills, Community Participation Skills, School Skills, Vocational Skills, and Independent Living Skills. The AFLS was used to complete a baseline assessment in November 2022 and will be fully implemented by 2023.

## Travel Independence

26-year-old Kenneth Tan has been attending ILT Centre for three years and has shown significant improvements. He has become more assertive in expressing his views and is more willing to explore new activities. He is also more committed to tasks such as cooking and cleaning and is enthusiastic about helping others. Our Lifestyle Educators collaborate closely with the learners and caregivers to promote the use of public transport as part of the program. Through training, learners are equipped with the knowledge, skills, and confidence. After months of training, Kenneth is more confident about using public transport and is able to identify his stop when taking the bus or train.

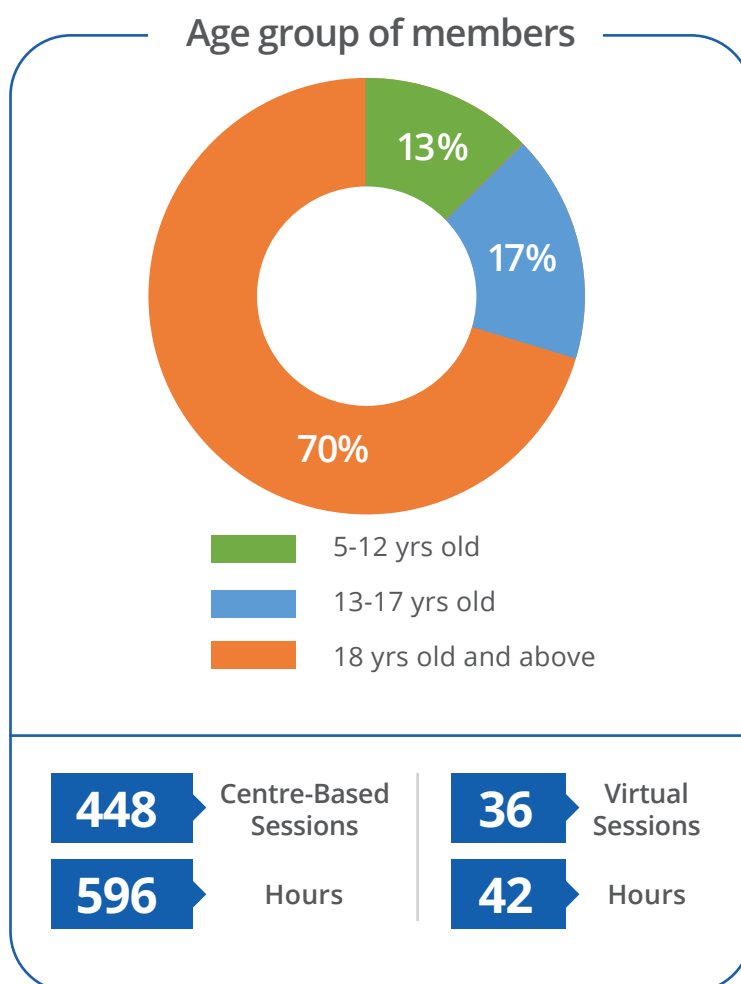


# Enrichment Programs

|     |                   |
|-----|-------------------|
| 125 | Members           |
| 11  | Performances      |
| 63  | Members performed |

DSA conducts Enrichment Programs in the areas of Arts, Education, and Sports & Fitness for persons with Down syndrome and other special needs aged 5 years and above. The programs are designed to develop the capabilities of each individual and seek to achieve the following objectives:

- Engage, educate, and inspire members.
- Encourage members to acquire new skills, nurture interest, and develop talent.
- Build and strengthen members' cognitive, emotional, physical, and social development.
- Showcase the abilities of our members.
- Change the perspectives of others on the abilities of persons with Down syndrome.
- Raise members as valued people in the community who contribute in their areas of interest and skills.



As our members improve their skills and techniques in various Enrichment Programs, they look forward to opportunities to showcase their abilities. Performing on stage provides a chance to translate what they have learned into action and gain self-confidence and a sense of achievement.

## Performance opportunities in FY2022:

- **19 March:** World Down Syndrome Day - Drums Performance
- **30 March:** RSVP Annual Volunteers Appreciation Day - Drums performance
- **24 September:** DSA Mystique Charity Gala Dinner- Dance, Speech & Drama and Auction Runway Show
- **8 October:** Singapore Women's Association Annual Charity Dinner - Dance performance
- **29 October:** The Purple Parade - Dance and Zumba performance
- **12 November:** The Ireland Fund Emerald Ball - Drums performance
- **16 November:** Extra•Ordinary Celebration 2022 - Dance performance
- **25 November:** North East CDC Shaping Hearts - Drums performance





Dance group performing a hip-hop choreography for Purple Parade 10<sup>th</sup> Anniversary.



DSA Drums & Percussion group performing at The Ireland Funds Singapore Emerald Ball 2022.



DSA Speech & Drama group putting up two performances adapted from the stories of "Emperor's New Hairv" and "Three Little Pigs" at DSA Mystique Charity Gala Dinner 2022.

*"I am surprised that my child continues to practise his dance choreography throughout the week at home. I feel that he is starting to take pride in what he learns and looks forward to performance opportunities."*

**- Caregiver of a member enrolled in the Dance Enrichment Program**

*"Different techniques are taught with different levels of difficulty, but all members get to participate whether they need more or less help."*

**- Caregiver of a member enrolled in the Visual Arts Enrichment Program**

|   | Summary of feedback from Jan – Jun 2022             | Summary of feedback from Jul – Dec 2022             |
|---|---|---|
| Number of caregivers who gave their feedback      | <b>21</b>   | <b>28</b>   |
| Satisfaction of the content taught in the program | Strongly agree – 24%<br>Agree – 67%<br>Neutral – 9% | Strongly agree – 26%<br>Agree – 66%<br>Neutral – 8% |

**Number of caregivers who have indicated that their child has shown progress in the following areas after attending the program:**

|   |  |  |
|---|--|--|
| <b>Physical Coordination</b><br>(Planning and executing gross motor skills)                             | Strongly agree – 10%<br>Agree – 66%<br>Neutral – 24% | Strongly agree – 12%<br>Agree – 66%<br>Neutral – 22% |
| <b>Social Behaviour</b><br>(Working with others, communicating, and responding when given instructions) | Strongly agree – 24%<br>Agree – 62%<br>Neutral – 14% | Strongly agree – 25%<br>Agree – 65%<br>Neutral – 10% |
| <b>Understanding of Activity</b><br>(Have a better understanding of the activity taught)                | Strongly agree – 33%<br>Agree – 62%<br>Neutral – 5%  | Strongly agree – 38%<br>Agree – 62%<br>Neutral – 0%  |
| <b>Application of Skills and Techniques</b><br>(Ability to apply the skills and techniques learnt)      | Strongly agree – 19%<br>Agree – 57%<br>Neutral – 24% | Strongly agree – 19%<br>Agree – 59%<br>Neutral – 22% |

# Family Support Services (FSS)

134

Caregivers supported through a series of informative and support activities

8

Families supported by DSA's financial assistance schemes

\$16,209

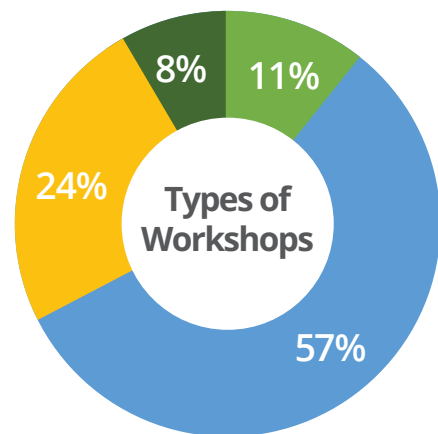
Disbursed from DSA's financial assistance schemes to subsidise programs and services

Caregivers play a vital role in improving the quality of life for those who are dependent on them, and they help to promote independence, dignity, and self-esteem. FSS equips caregivers of persons with Down syndrome and/or other special needs with the knowledge, resources, and skills to enable them to make informed decisions and to empower them in their caregiving journey.

As the COVID-19 safe management measures eased further, we celebrated the reignition of in-person connections through the transition of online workshops to center-based workshops. FSS collaborated with healthcare professionals and other professionals from the sector to organise specialised workshops in the areas of legal, medical, and advocacy throughout the year to equip parents and caregivers with relevant x a to promote mental wellness and better support their children's development from infancy to adulthood.

Occupational therapists from KidOTC were engaged in October 2022 to share on Behaviour Management Strategies, Neurodevelopmental Techniques for Feeding, and Development of Visual Efficiency and Visual Information Processing Skills. These workshops aimed to increase the confidence and skills of caregivers to better care for their children. We look forward to bringing more of such informative sessions in 2023.

## Building the Capacity of Our Caregivers



- Caregiver self-care
- Developmental
- Family bonding
- Healthcare

134

Caregivers supported

37

Specialised workshops organised

*"I enjoyed wellness workshops such as yoga and TCM. The trainers shared exercise movements and health tips that are very useful and easy to apply in our daily life."*

**- Caregiver who attended wellness workshops**



*The first physical workshop in 2022, ACE Your Immunity the TCM Way workshop.*



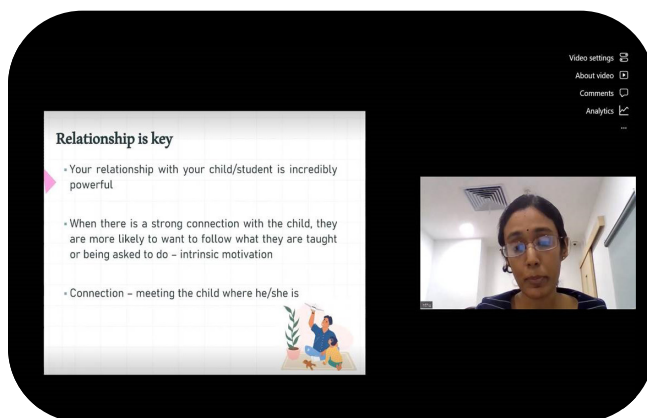
*DSA collaborated with RSVP Singapore to organise a Santa Claus Bento making session for our families.*

## An Ecosystem of Holistic Support

The Caregiver Support Group (CSG) aims to provide a holistic peer support ecosystem in DSA for caregivers of children with special needs. The group provides a safe environment for individuals to share their experiences in caregiving and gain access to information, skills, resources, and support within the community. The support group aims to provide emotional, social, and informational support to help caregivers cope with stress and lessen the feelings of isolation. In 2022, FSS hosted an Ukulele Introductory Workshop to encourage family bonding, particularly between siblings. Through these initiatives, we hope to create an ecosystem of holistic support for caregivers and strengthen their access to available resources within the community.

*"It was an interesting and interactive session. A safe space where we could share our story, experiences, and exchange information with each other. I would be interested in more such sessions in the future."*

**– Caregiver who attended CSG**



*Occupational therapist Ms Inthumanthi sharing on behaviour management with our caregivers.*



*The fun-filled session provided 20 beneficiaries, siblings, and caregivers a great family and sibling bonding opportunity through music!*



# Public Education and Advocacy

45

awareness talks  
conducted

## Championing for Inclusion

DSA members, Allan Cai and June Lin, shared about their ideas for an inclusive world and their perspectives of Down syndrome at the virtual World Down Syndrome Conference organised by Asia Pacific Down Syndrome Federation (APDSF) in association with the Permanent Mission of India to United Nations Office in Geneva on 21 March 2022. Their sharing promoted understanding of diversity and recognition of the benefits of inclusion to everyone and imparted knowledge on how we can build a more inclusive society.

*"As a self-advocate, I am grateful for the opportunity to speak up for my community. Mutual respect means: You respect me and I respect you. Each of us is different. Some of us may look different and do things in different ways. We are differently-abled. So, we all deserve the same respect from each other. Let us do our part to make our world a better place for everyone!"*

**- Allan Cai**

## Integrating Research and Practice

After successfully integrating our learnings from the conference held in Sydney in 2019, the ITP team presented their research findings at the International Society on Early Intervention (ISEI) Conference held in Chicago from 27 to 30 September 2022. The team shared how ITP enhanced the effectiveness of caregiver empowerment on children's development and progress to over 1,500 delegates from across the globe.



1,180

people  
engaged

## "Our Lives, Our Voices" (OLOV)

A self-advocacy program jointly organised by Movement of the Intellectual Disabled of Singapore (MINDS) and DSA brought individuals with special needs through an introspective journey to explore their strengths and weaknesses, their likes and dislikes, and explore ways to communicate them to others.

A highlight in OLOV's 2022 journey was a forum with Mr Masagos Zulkifli, Minister for Social and Family Development and Second Minister for Health. The forum was part of DSA's World Down Syndrome Day (WDSD) celebrations. During the forum, OLOV participants shared their aspirations with the Minister and discussed the topic of inclusion.

As part of OLOV's continued efforts to promote inclusion in Singapore, another highlight in 2022 was the development of a social inclusion music video starring OLOV's very own self-advocates! This massive undertaking involved the co-production of OLOV's very own song, with lyrics inspired by the experiences and desires of self-advocates, as well as the conceptualisation and filming of the music video. Stay tuned for the release of the final social inclusion music video come April/May 2023, as we continue to advocate for greater inclusion in Singapore!

World Down Syndrome Day

World Down Syndrome Day



OLOV self-advocates (2nd from left - Jaspreet Kaur Sekhon, Aurora Lui Hamons, Tan Ling Ling, Johannes Cheong and Allan Cai) participating in the Forum at WDSD 2022 alongside Minister Masagos Zulkifli (fourth from left) and DSA Advisor Dr Balbir Singh (first from left) and DSA Deputy Chairperson Li Shu Yun (first from right).



## The Purple Parade 2022 Most-Eco Friendly Contingent Award

On 29 October 2022, close to 60 members, caregivers, and staff from DSA participated in The Purple Parade's contingent walk to celebrate abilities and promote awareness for inclusivity. Our members



*Members, caregivers, and staff decked in matching purple outfits and painted faces walked in solidarity with their eye-catching eco-friendly props.*

and the AES team created props to the theme of 'Shine Like Stars' which won the hearts of voters and judges. Our contingent was ultimately conferred the winner of The Purple Parade 2022 Most Eco-Friendly Contingent Award.

We are incredibly proud of our contingent who braved through the thick crowd of participants and marched from the start to the end.



*Leading up to the celebration, our members were hard at work creating props to the theme of 'Shine Like Stars' with AES training officers.*

## Goh Chok Tong Enable Awards 2022

Our heartiest congratulations to DSA members Jaspreet Sekhon and June Lin for receiving the Goh Chok Tong Enable Awards 2022 (UBS Promise)! They were among 15 recipients at the award ceremony held at the Istana on 1 December 2022. The award recognises the achievements of persons with disabilities and motivates those with promise and potential to go the distance with their endeavours. This is the third consecutive year that DSA beneficiaries were conferred the award.

June and Jaspreet are pioneering members of the OLOV Self-Advocacy program which started in 2017. Whenever June and Jaspreet were presented with opportunities to advocate, they would make full use of the different platforms and channels to advocate for persons with disabilities. They have presented

at various conferences, including the "We Are Able!" conference by NCSS and "Having a Say Conference" in Geelong, Australia in 2018.

Though June and Jaspreet have been meaningfully employed, they continued to upgrade their knowledge and skills by participating in courses organised by DSA, such as Workforce Skills Qualifications (WSQ) courses in Food and Beverage Safety, Hygiene Policies and Procedures, and recently, Customer Service Skills by the Institute of Technical Education (ITE).

June and Jaspreet have demonstrated undying passion in championing for inclusion. Through their words and actions, they have inspired many and demonstrated the potential and abilities of persons with Down syndrome. Their aptitude to connect with their audience through their experiences and stories is commendable and inspiring. We wish them both every success in their future endeavours!



*Awardee Lin Yizhen June, nominated by DSA*



*Awardee Jaspreet Kaur Sekhon, nominated by MINDS*

# Our Supporters

## Volunteers

As a charity, we depend on the community to help keep our programs going, to engage our beneficiaries, and to ensure the success of our events. The gradual resumption of physical volunteering activities was well received among our volunteers and beneficiaries as it provided more bonding opportunities, and the number of engagements doubled in FY2022.

## A Small Drop of Kindness Has Its Ripple Effects

**Azmeen Ansar, 32**  
*Volunteer*

Azmeen joined DSA as a volunteer in January 2019 as a coordinator for KidsRead program. An encounter with a family friend who has Down syndrome sparked her interest to learn more about interacting with persons with Down syndrome and supporting them in a safe and healthy manner. As a coordinator, she oversees the smooth function of the sessions which involves coordinating with the members' caregivers to ensure they have all the information for each session, communicating with the volunteers to arrange the readers and activities, and liaising with National Library Board to ensure we are in line with their guidelines to conduct the sessions in the best possible manner.

**102**

Individual volunteers engaged

**109**

New volunteers recruited

**57**

Corporate & school partners engaged

**1,287**

Hours contributed

Azmeen finally got to meet the members at the Centre when the safety measures were relaxed.

*"I honestly thought the kids would have forgotten me. But on the first day when I saw them scream "hi!!" and came charging towards me with a big smile, I had tears in my eyes. I understood that they also remember and, probably, value me  
- Like I remember and cherish them."*



*"These individuals will touch your heart, and nothing will be the same again. Their innocent, pure smiles will win you over and you will never be able to stop volunteering here."  
- Azmeen*

## Donors

1,782

Individual and corporate donors

\$534,100

Raised through three fundraising events

\$246,172

Raised from online campaigns

\$223,851

Raised through individual and corporate giving

## Fundraising Events

### World Down Syndrome Day (WDSD)

Celebrated annually on 21 March, WDSD is a global event to raise awareness and exemplify the abilities of persons with Down syndrome while advocating equal rights for them. The 2022 theme of "What" echoed DSA's efforts to raise awareness and showcase the abilities of persons with Down syndrome while advocating equal rights for them over the last 25 years. With the community becoming more receptive and accepting of persons with Down syndrome, our beneficiaries are greatly inspired in developing their skill sets and independence to achieve their maximum potential to lead a more fulfilling life.

Co-hosted by our very own members, June Lin and Grace Gan, DSA held our second 'live' show on 19 March 2022. The celebration showcased a scented soap-making session by our adult learners from



AEP and a mini forum featuring self-advocates from OLOV. Through this event, we raised over \$140,000 with the immense support from donors and sponsors.

### Guest of Honour

• Mr Masagos Zulkifli, Minister for Social & Family Development, and Second Minister for Health

### Major Donors

• Mr Chia Song Hwee • Mr Dilhan Pillay  
• D.S. Lee Foundation • Lee Foundation  
• Overseas Family School • Tote Board  
• Woh Hup (Private) Limited

### Goodie Bag Sponsor

• SportCares



## Platter of Joy

Back for the third consecutive year, DSA organised Platter of Joy, a delivery fundraising initiative launched during the COVID-19 pandemic in June 2022 after positive responses in the preceding two years. Platter of Joy 3 was made possible through the support of our F&B partners, Bowl Chap, IndoChili and The Plattering Co. as well as our volunteers who stepped up to assist with the deliveries. More than \$45,000 was raised through the sales of 451 meals.

### Major Donors

- Lee Foundation
- Tote Board
- Woh Hup (Private) Limited

## Mystique Charity Gala Dinner

After a two-year hiatus, Mystique Charity Gala Dinner returned in full swing at the Shangri-La Singapore with more than 300 attendees on 24 September 2022. The opening performance by renowned performer, Ms Rahimah Rahim and DSA Fusion Dancers generated much excitement among the attendees with their strong vocals and sleek moves. Performers from the Speech & Drama program put up two riveting plays titled "The Attack of the K-Pop Princess" and "The Emperor's New Hair" which were well-received by our guests. The event ended on a high note with 14 beneficiaries as young as 9-year-old strutting down the runway for a specially curated Auction Show which combined the elements of a fashion parade and an auction.

Long Service awards were also presented to Patron, Advisors and Board members to thank them for their relentless contribution to the Association. A special posthumous 'Champion of DSA' award was presented to the family of the late Mr R. Sivanandam, a founding member of DSA who passed on in June 2022.

The event raised over \$300,000 through the generosity of our donors, sponsors and guests.



### Guest of Honour

- Mr Chan Chun Sing, Minister for Education

### Major Donors

- Mr Dilhan Pillay • Lee Foundation • Loyang Tua Pek Kong
- OUE Ltd • Shankar Surgery • The Ngee Ann Kongsi
- Tote Board • XZQT

### Goodie Bag Sponsor

- L'Oreal Travel Retail Asia Pacific

### Event Sponsors

- Cornerstone Wines • DeRocks Trading Pte Ltd
- Discover Sailing Asia • Nae:um
- Singapore Airlines • Will & Well

## Donation Boxes Placement Program

We wish to express our heartfelt appreciation for their participation in the financial year:

- Artsy Bugsy • Bowl Chap • Dajie Makan Place • NTUC Fairprice • Tom's Palette



# Future Plans

Moving ahead in the next two years and beyond, DSA will continue to build up our capability and capacity to deliver better services to support existing and future needs of our members and the Down syndrome community. We will enhance our current programs and expand more individuals with Down syndrome and close service gaps. We will also enhance our engagement with stakeholders and community partners to promote understanding of Down syndrome and create an inclusive community to support the meaningful integration of our members. To maximise sustainability of our impact to our members and the community, DSA will enhance our Environmental, Social, and Governance (ESG) efforts.

## Capability and Capacity Building

The Board endeavours to improve its manpower and organisational competencies through structure and support so that these competencies can be better optimised to enhance the Association's productivity and service delivery.

Some of the strategies prescribed in the coming years include:

- Offering more resources and training and development opportunities for volunteers (including Board and committee members) and staff to future-proof the capabilities of the Association;
- Improving DSA's marketing and communication efforts through less conventional channels and using the right digital tools and technology to reach out to target audience to enable them to contribute or donate to the Association in more engaging ways;
- Continuing its pursuit of enhancing DSA's internal controls, governance and financial security;
- Finding more effective channels to reach out to persons with Down syndrome in the community who are not currently served by DSA or other charities through DSA's 'Leave No One Behind' initiative; and
- Embracing a more sustainable environment by proactively encouraging staff, volunteers, and

supporters to make a concerted and conscious effort to reduce carbon footprint and manage waste more efficiently. DSA will continue to incorporate good green practices in its curriculum and activities with emphasis on reduce, reuse and recycle to manage waste so that our beneficiaries too can replicate them in their homes and do their part in preserving the environment.

## Bridging Service Gaps

A strong transition into our services and provision of more outcomes to our members is high on the Board's agenda, as is a focus on the following initiatives:

### Early Start Program (ESP)

Many children with developmental needs are on the waiting list for enrollment to Early Intervention Programme for Infants and Children (EIPIC). As the first few years of a child's development is critical, these children may miss the critical window to develop, learn, and practise independent skillsets and inculcate an independent mindset.

Hence, DSA has initiated a new project initiative 'Early Start Program (ESP)' to provide interim developmental solution for children awaiting admission into EIPIC Centres from 1 April 2023 through the Enabling Lives Initiative Grant.

DSA will collaborate with our partners to address the need for timely and individualised early intervention services for children on the EIPIC waitlist and facilitate their smooth transition to EIPIC or other programs.

### Work Readiness Assisted Program (WRAP)

A total of 29 recommendations were made in the Government's Enabling Masterplan 2030 to support persons with disabilities and enable them to contribute to society and one of the main focus was to increase the employment rate of people with disabilities aged 15 to 64 to 40% (from 30.1%) by 2030.

DSA stands ready to initiate an enhanced version of its current Job Support Program - Work Readiness Assisted Program (WRAP) to bridge the disconnect

between skills training and job support and narrow the gap between employers' expectations and our beneficiaries' ability to meet them through the President's Challenge 2023 Empowering for Life (PC-ELF) funding.

### **Caregiver Support Program**

DSA has a vested interest in the physical, mental, and emotional well-being of our caregivers so that they can stay healthy, be positive and more resilient in their caregiving role.

The Association wishes to provide them with the respite care they may need from time to time to prevent burnout in their caregiving journey and hopes to engage other members of the family (siblings), friends or relatives who are keen to take on the caregiving responsibility when the primary caregiver can no longer do so.

Hence, the Association will be starting this conversation, together with the families and their loved ones through the Caregiver Support Program supported by the President's Challenge 2023 Empowering for Life (PC-ELF) Funding.

## **IPC's Fundraising Plan for Future Year**

Apart from the three (3) signature events that are conducted each year by the Association namely World Down Syndrome Day (WDSD), Charity Movie, and Mystique Charity Gala Dinner, DSA will continue to look for more innovative and effective ways to reach out to its donors and supporters.

To achieve that, the Association will refresh and monitor the outcomes of its physical outreach events and online donation campaigns including DSA's own donation platforms. We will enhance and leverage social media during our peer-to-peer campaigns and segment our donor database for a more personalised and targeted outreach. This, we believe, will strengthen both our fundraising and community engagement efforts in the year ahead.

### **Charitable Expenses**

The Association has prepared an expense budget for the year ahead based on the premise that all programmes, services, fundraising and outreach activities in DSA will resume physically under the current endemic environment.

### **Audit, Governance and Other Professional Fees Expenses**

Statutory and special audits are performed externally each year to ensure that DSA meets and complies with the laws and regulations in Singapore.

### **Manpower, Office, Fundraising and Overhead Cost**

DSA projected to have a total headcount of 27 staff by the end of the financial year 2023 including 1 additional job coach to support its Work Readiness Assisted Program (WRAP). The additional headcount as well as the resumption of activities physically will inevitably raise the overall overhead costs of the Association in the year ahead.

## **Conclusion**

As an Association that primarily raises its own funds, DSA relies heavily on the goodwill and generosity of its supporters as the majority of its programs for its beneficiaries are heavily subsidised by the Association and the income generated through these programs, primarily through course fee receipts, are typically insufficient to defray the operating costs. Resources through grant funding and raising funds also remained challenging under the social and economic ramifications of the ongoing endemic.

DSA will navigate these challenges and will build upon your support to enhance our programs and services, use donor dollars prudently and keep growing our voice for persons with special needs in our community.

# Governance

## Stewardship

The Association is governed by a Board of Management comprising 10 elected members, an Immediate Chairperson and two co-opted members. The composition, powers and functions of the Board are guided by DSA Constitution.

The Board of Management is elected at every alternate Annual General Meeting and elected members are eligible to hold office for a two-year term. Members of the outgoing Board of Management are eligible for re-election subject to their term limits.

Members elected to the Board of Management vote amongst themselves to fill the appointments

within the Board of Management. Only Board members who have served at least one (1) term on the Board previously shall hold office positions, unless insufficient Board members have met this requirement to fill all office positions, in which case all elected Board members can hold office.

At least 50% of the Board of Management shall comprise parents and/or siblings of a child with Down syndrome, unless the number of such parents and/or siblings running for election to the Board of Management in any election year is fewer than half of the total number of Board members for that election year.

## Board Evaluation

Board evaluations are typically conducted during each board term with the objective of assessing how effective the roles and responsibilities of the Board are fulfilled within the following domains:

|  |   |
|--|---|
| <b>Board Structure</b> <ul style="list-style-type: none"><li>• Composition, diversity, and stewardship of Board and Committees</li><li>• Constitution</li><li>• Frequency of meetings</li><li>• Board Processes</li><li>• Succession Planning</li></ul>  | <b>Board's Role in Governance</b> <ul style="list-style-type: none"><li>• Fulfilment of DSA's Vision and Mission through strategic direction and good governance</li><li>• Monitoring of policies, strategy implementation and systems</li><li>• Provide oversight of DSA's programs, services and objectives and support to Management Staff</li></ul> |
| <b>Dynamics &amp; Functioning</b> <ul style="list-style-type: none"><li>• Board Agenda</li><li>• Annual Budget and Calendar of Events</li><li>• Cohesiveness and quality of participation in Board meetings</li><li>• Information Availability</li><li>• Interactions and Communication with Executive Director and Senior Management Staff</li><li>• Training and Development</li></ul> | <b>Financial Reporting, Process, Internal Controls, Risk Management</b> <ul style="list-style-type: none"><li>• Integrity and robustness of financial and other controls</li><li>• Grant Compliance and Management</li><li>• Conduct of fundraising activities and Donor Management</li><li>• DSA's Guidelines and Policies</li></ul>                   |

The last Board Evaluation exercise was conducted over a period of 11 weeks from 6 April to 21 June 2021 by an external independent consultant - Usha Menon Consultancy and Nonprofit Innovation.

The consultancy enabled the Board to have a clear understanding of its core competencies as well as its weaknesses so that it can focus on its strategy for resilience, adaptability, and success in the future. The next Board Evaluation will be conducted in FY2023.



## **Succession Planning for the Board and Senior Management**

DSA's approach to succession planning is designed to ensure that the Association is able to harness the skills and talents of all its Board members and its senior management employees. This is also to ensure that the Association can retain and attract skilled and dedicated voluntary Board members and senior management employees, who share the Association's vision, mission and values, to harness their talents and provide ongoing development opportunities for them to meet current and future objectives of DSA.

The Nomination Committee is entrusted to assist the Board in this endeavour, including the board's re-nomination and re-appointment process.

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## **Internal Control & Financial Management**

### **Internal Control Systems**

DSA has standard operating procedures for procurement and appropriate delegation system of financial approving authority limits for expenditure.

### **Budget Planning**

The Finance Committee evaluates budgets on a year-to-date basis to ensure that expenses and incoming funds are prudently projected and managed. Audited financial statements are made available on DSA's website to provide full disclosure for the benefit of all our stakeholders.

### **Tender Process**

Tender process guidelines are in place to guide DSA in getting the best Goods and Services at the right time and value for money. The selection process is fair and transparent following ethical business practices.

### **Reserves, Restricted Funds, Purpose and Plan for Utilisation of Restricted Funds**

Reserves are maintained to provide working capital and enable DSA to develop over the longer term. Designated Funds and Restricted Funds are donations or grants received that are set aside for specific projects and expenses, in accordance with donors' wish(es) or stipulated by the government ministries and grant-makers. As a general rule of thumb, the Association aims to have two years of operational expenditure kept as reserves. The reserve levels will be reviewed on a yearly basis by the Board.

DSA has disclosed its restricted funds and purpose and plan for utilisation of Restricted Funds in the

Audited Financial Statements, Note 14 to Note 28. Please refer to the audited Financial Statements, page 77 to 81, for more information.

## **Grant Compliance and Management**

The aim of DSA's Grant Compliance and Management is to ensure that grant funds are used for the purpose(s), over the specified timeframe (if any), and in the manner prescribed and promulgated by the Grantmaker.

## **Policy governing loans made to related and external parties**

DSA does not offer loans to any related and external parties.

## **Investment Policy**

Investment decisions are made and recommended by the Finance Committee and endorsed by the Board of Management.

DSA's funds are currently invested in treasury bills and fixed deposits in financial institutions. These investments are made with the primary objective of capital preservation through a low-risk approach to generate the highest possible and sustainable financial return within an acceptable level of risk for the Association, while investing within the parameters established by DSA's investment guidelines. The portfolios are closely monitored and periodic reviews are conducted by the Finance Committee.

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## **Conflict of Interest Management**

### **Conflict of Interest**

DSA has a conflict of interest policy and operating procedures in place to avoid or manage situations of any actual or perceived conflicts of interest. All Board members and staff including vendors providing goods and services are required to comply with the Association's conflict of interest policy.

DSA has documented procedures for Board members, staff, and vendors to declare actual or potential conflict of interests on a regular and need-to basis. Board members also abstain and do not participate in decision-making on matters where a conflict of interest may arise.

### **Whistleblowing Policy**

DSA has a whistleblowing policy to provide a channel for the reporting of actual or suspected wrong doings committed by the Association's board members, volunteers and staff for procedural investigation and corrective action. Assurance is also given that the Whistle-blower will be protected from reprisals for whistleblowing made in good faith.

## Anti-Money Laundering & Counter Terrorism Financing Policy

DSA is committed to conducting its activities and operations lawfully and ethically to the highest standards possible and its specific guidelines include:

- Ensuing that the practices of DSA are in line and in compliance with the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act and the Terrorism (Suppression of Financing) Act.
- Protecting the integrity of DSA and its stakeholders from potential abuse or exploitation related to money laundering and terrorism financing activities.
- Providing examples of good practices that DSA can adopt to mitigate its risk exposure to money laundering and terrorism financing activities.

- Providing guidance on what DSA should do if any of its Board members, Committee members, key executives, employees, and volunteers discover any suspicious transactions relating to money laundering and terrorism financial activities.

## Donor Management and Corporate Partnerships

DSA has specific guidelines on the following:

- Processing of Donations
- Fundraising events organised by external parties
- Donation Box deployment and accountability
- Donor Data Management including collection, maintenance of donor database, management of and donor's confidentiality.
- Merchandise Inventory & Consignment Guidelines

## Conduct of Fundraising Activities

DSA has developed guidelines for fundraising and the conduct of fundraising events. Every year, where possible, DSA holds its signature fundraising events which include the World Down Syndrome Day and Mystique Charity Gala Dinner.

The following fundraising activities were conducted in the financial year:

| Fundraising Activities   | Receipts  | Expenses | Purpose  | Fundraising Efficiency Ratio* |
|--|-----------|----------|--|-------------------------------|
| <b>World Down Syndrome Day (Hybrid)</b><br>(17 Jan 2022 - 31 Mar 2022) | \$147,849 | \$9,182  | <ul style="list-style-type: none"> <li>• Raised awareness for Down syndrome</li> <li>• Raised funds to support Adult Education Services</li> </ul> | 6.21%                         |
| <b>Platter of Joy</b><br>(9 May 2022 - 17 Jul 2022)                    | \$46,566  | \$4,644  | <ul style="list-style-type: none"> <li>• Raised awareness for Down syndrome</li> <li>• Raised funds to support Enrichment Programs</li> </ul>      | 9.97%                         |
| <b>Mystique Charity Gala Dinner</b><br>(1 Jul 2022 - 31 Oct 2022)      | \$300,151 | \$68,396 | <ul style="list-style-type: none"> <li>• Raised funds to support Adult Education Services</li> </ul>   | 22.79%                        |

\*Computation of Fundraising Efficiency Ratio stipulated by the Charity Council:

$$\frac{(\text{Direct Fundraising Expenses} + \text{Sponsorship in cash}) \times 100\%}{(\text{Receipts} + \text{Sponsorship in cash})} = \leq 30\%$$

DSA did not engage the service of commercial fund-raiser in the financial year.

## Volunteer Management Guidelines

DSA has established a Volunteer Management Policy with the following documented procedures:

- Identify and recruit suitable volunteers to support DSA's services, activities, and projects.
  - Ensure adequate volunteer resources to meet the objectives of DSA's services, activities, and projects.
  - Develop, review, and administer forms and records to document volunteer activities.
  - Ensure the screening process for potential volunteers adheres to DSA's volunteer recruitment policy.
  - Provide orientation and training of volunteers to increase their understanding of DSA, the services, and roles, and for them to be successful in their positions.
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## HR Policy

DSA has adopted the following principles as a good practice while setting remuneration of staff:

- DSA offers fair pay to attract and retain appropriately qualified staff to lead, manage, support, and deliver the Association's aims.
- The Association's ability to pay, including:
  - The benefit for the Association that such a position will bring.
  - The cost to the Association of incurring remuneration levels.
  - The appropriateness of the remuneration in the context of the Association and its beneficiaries' needs.
- Information on remuneration policies and practices namely the latest salary guidelines for the social service that could help guide a decision on whether a sum or remuneration is fair.

## Workplace Anti-Harassment

DSA is committed to creating and maintaining a workplace environment which fosters mutual respect, integrity, and professional conduct. In keeping with this commitment, the Association established this Policy and a set of reporting/investigation procedures for all employees relating to the issue of workplace harassment. The Association does not condone harassment in the workplace and will make every reasonable effort to prevent and eliminate conduct which falls within the scope of this Policy.

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## Personal Data Protection

DSA's Personal Data Protection Policy sets out the basis upon which DSA may collect, use, disclose or otherwise process personal data in accordance with the Personal Data Protection Act (PDPA). This Policy applies to personal data in DSA's possession or under our control, including personal data in the possession of organisations which we have engaged to collect, use, disclose or process personal data for our purposes under two main provisions:

- Data Protection
  - Do Not Call Registry (DNC Registry)
- 

## Public Image

The Association publishes information relating to its programs, services, events, and activities through various platforms that include its website, social media, newsletters, marketing brochures and other collaterals.

DSA has established guidelines stipulated in its corporate communication policies on how such mediums of communications are to be used and how stakeholders are to be engaged.



# Governance Evaluation Checklist

| S/N                         | Code guideline  | Code ID | Response |
|-----------------------------|---|---------|----------|
| <b>Board Governance</b>     |   |         |          |
| 1                           | Induction and orientation are provided to incoming governing board members upon joining the Board.  | 1.1.2   | Complied |
|                             | <b>Are there governing board members holding staff<sup>1</sup> appointments? (skip items 2 and 3 if “No”)</b>   |         | No       |
| 2                           | Staff does not chair the Board and does not comprise more than one third of the Board.  | 1.1.3   | NA       |
| 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   | NA       |
| 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.<br>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 |
|                             | <b>Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if “No”)</b>   |         | No       |
| 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  | NA       |
| 8                           | There are documented terms of reference for the Board and each of its committees.   | 1.2.1   | Complied |
| <b>Conflict of Interest</b> |   |         |          |
| 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 |
| <b>Strategic Planning</b>   |   |         |          |
| 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 Volunteer <sup>2</sup> 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   |
| <b>Are there volunteers serving in the charity? (skip item 15 if “No”)</b>   |  | 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 |
| <b>Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if “No”)</b>                               |  | Yes            |
| 21   | The charity has a documented investment policy approved by the Board.  | 6.4.3 Complied |
| Fundraising Practices  |  |                |
| <b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if “No”)</b> |  | Yes            |
| 22   | All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.  | 7.2.2 Complied |
| <b>Did the charity receive donations in kind during the financial year? (skip item 23 if “No”)</b>                         |  | 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 —<br>(a) the number of Board meetings in the financial year; and<br><br>(b) the attendance of every governing board member at those meetings.                     | 8.2 Complied   |
| <b>Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)</b>             |  | No             |
| 25   | No governing board member is involved in setting his own remuneration.   | 2.2 NA         |
| 26   | The charity discloses the exact remuneration and benefits received by each governing board member in its annual report.<br><u>OR</u><br>The charity discloses that no governing board member is remunerated. | 8.3 NA         |
| <b>Does the charity employ paid staff? (skip items 27, 28 and 29 if “No”)</b>  |  | Yes            |

|                     |  |     |          |
|---------------------|--|-----|----------|
| 27                  | No staff is involved in setting his own remuneration.  | 2.2 | Complied |
| 28                  | <p>The charity discloses in its annual report —</p> <p>(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</p> <p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>   | 8.4 | Complied |
| 29                  | <p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family<sup>3</sup> belonging to the Executive Head<sup>4</sup> or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>OR</u></p> <p>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.</p> | 8.5 | Complied |
| <b>Public Image</b> |  |     |          |
| 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 |

1. Staff: Paid or unpaid individuals who are involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

2. Volunteer: A person who willingly serves the charity without expectation of any remuneration.

3 Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity —

(a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or

(b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

(a) the child or spouse of the Executive Head or governing board member;

(b) the stepchild of the Executive Head or governing board member;

(c) the dependant of the Executive Head or governing board member.

(d) the dependant of the Executive Head's or governing board member's spouse.

4 Executive Head: The most senior staff member in charge of the charity's staff.





# **FINANCIAL STATEMENTS**

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
*UEN: S96SS0170K*

FINANCIAL STATEMENTS FOR THE  
FINANCIAL YEAR ENDED  
31 DECEMBER 2022

**STATEMENT BY BOARD MEMBERS**

*For the financial year ended 31 December 2022*

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**1 OPINION OF THE BOARD MEMBERS**

In the opinion of the Board Members,

- (i) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of Down Syndrome Association (Singapore) (the "Association") as at 31 December 2022 and the financial activities, changes in funds and cash flows of the Association for the financial year ended on that date; and
- (ii) at the date of this statement there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.
- (iii) the accounting and other records required by the above regulations to be kept by the Association have been properly kept in accordance with the provisions of those regulations;
- (iv) the use of donation monies are in accordance with the objectives of the Association as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (v) the Association has complied with regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

**2 BOARD MEMBERS**

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

|                    |                                |
|--------------------|--------------------------------|
| Chairperson        | Mr Alex Yan Chun We            |
| Deputy Chairperson | Ms Li Shu Yun                  |
| Honorary Secretary | Mr Chan Wing Git               |
| Honorary Treasurer | Mr Adrian Foo Qijing           |
| Member             | Mr Gerard Lim Ju Boon          |
| Member             | Mr Jonathan Seow Wei Peng      |
| Member             | Mr Khairul Alam Bin Mohd Zaini |
| Member             | Ms Monica Kan Lai Lai          |
| Member             | Mr Moses Teh Chu Tak           |
| Member             | Mr Prabhakaran Gopalan Nair    |
| Co-opted Member    | Ms Lia Delvia Marahusin Tjiang |



**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
UEN: S96SS0170K

**STATEMENT BY BOARD MEMBERS**  
*For the financial year ended 31 December 2022*

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**3 INDEPENDENT AUDITOR**

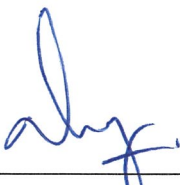
Helmi Talib LLP has expressed its willingness to accept re-appointment as auditor.

On behalf of the Board of Members



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Mr Alex Yan Chun We  
Chairperson



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Mr Chan Wing Git  
Honorary Secretary



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Mr Adrian Foo Qijing  
Honorary Treasurer

Date: 27 MAR 2023



## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD MEMBERS OF DOWN SYNDROME ASSOCIATION (SINGAPORE)

#### Report on the Financial Statements

##### Opinion

We have audited the accompanying financial statements of DOWN SYNDROME ASSOCIATION (SINGAPORE) (the "Association"), which comprise the balance sheet of the Association as at 31 December 2022, the statement of financial activities, statement of changes in funds and statement of cash flows for the financial 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 Regulations") and Charities Accounting Standard ("CAS"), so as to give a true and fair view of the financial position of the Association as at 31 December 2022 and of the financial performance, changes in funds 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

Management is responsible for the other information. The other information comprises the Statement by Board Members set out on pages 1 to 2.

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

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



*Responsibilities of Management and Board Members for Financial Statements*

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

An Independent Member Firm of:



Helmi Talib LLP is an accounting limited liability partnership [Registration Number (UEN) T20LL1986E] registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

Helmi Talib LLP is converted from Helmi Talib & Co [Registration Number (UEN) S92PF0459G] effective from 10 December 2020.



**Report on Other Legal and Regulatory Requirements**

In our opinion,

- (a) 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
- (b) the fund-raising appeals held during the financial year ended 31 December 2022 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeals.

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

- (a) 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
- (b) the Association has not complied with the requirements of Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

*Helmi Talib LLP*

**HELMI TALIB LLP**  
Public Accountants and  
Chartered Accountants

Singapore

Date: 27 MAR 2023

Partner-in-charge : See John Kuan  
PAB No. : 01506

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**STATEMENT OF FINANCIAL ACTIVITIES**

As at 31 December 2022

|  |                                 | 2022                         |                            |                       | 2021                  |
|--|---------------------------------|------------------------------|----------------------------|-----------------------|-----------------------|
|  | Note                            | Unrestricted<br>Funds<br>SGD | Restricted<br>Funds<br>SGD | Total<br>Funds<br>SGD | Total<br>Funds<br>SGD |
| <b>Income</b>                            |                                 |                              |                            |                       |                       |
| Income from generated fund               |                                 |                              |                            |                       |                       |
| -  | Voluntary income                | 963,495                      | 596,843                    | 1,560,338             | 1,897,026             |
| -  | Activities for generating funds | 558,711                      | -                          | 558,711               | 571,421               |
| -  | Investment income               | 16,698                       | -                          | 16,698                | 3,385                 |
| Income from charitable activities        |                                 | 236,706                      | -                          | 236,706               | 241,584               |
| Other income                             |                                 | 36,677                       | -                          | 36,677                | 68,083                |
| <b>Total Income</b>                      |                                 | <b>1,812,287</b>             | <b>596,843</b>             | <b>2,409,130</b>      | <b>2,781,499</b>      |
| <b>Expenditure</b>                       |                                 |                              |                            |                       |                       |
| Cost of generating voluntary income      |                                 | (7,717)                      | -                          | (7,717)               | (2,604)               |
| Cost of generating funds                 |                                 | (297,670)                    | -                          | (297,670)             | (231,201)             |
| Cost of charitable activities            |                                 | (1,119,526)                  | (561,741)                  | (1,681,267)           | (1,586,002)           |
| Governance costs                         |                                 | (288,918)                    | (17,747)                   | (306,665)             | (310,343)             |
| <b>Total expenditure</b>                 |                                 | <b>(1,713,831)</b>           | <b>(579,488)</b>           | <b>(2,293,319)</b>    | <b>(2,130,150)</b>    |
| <b>NET INCOME FOR THE FINANCIAL YEAR</b> |                                 |                              |                            |                       |                       |
|  | 5                               | 98,456                       | 17,355                     | 115,811               | 651,349               |

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

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**BALANCE SHEET**  
*As at 31 December 2022*

|                                  | Note | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|----------------------------------|------|--------------------|--------------------|
| <b>Assets</b>                    |      |                    |                    |
| <b>Current assets</b>            |      |                    |                    |
| Cash and cash equivalents        | 9    | 2,272,945          | 2,621,433          |
| Trade and other receivables      | 10   | 343,351            | 345,216            |
| Total current assets             |      | <u>2,616,296</u>   | <u>2,966,649</u>   |
| <b>Non-current assets</b>        |      |                    |                    |
| Investment in financial assets   | 11   | 2,957,627          | 2,800,000          |
| Plant and equipment              | 12   | 206,949            | 67,107             |
| Total non-current assets         |      | <u>3,164,576</u>   | <u>2,867,107</u>   |
| Total assets                     |      | <u>5,780,872</u>   | <u>5,833,756</u>   |
| <b>Liabilities and funds</b>     |      |                    |                    |
| <b>Liabilities</b>               |      |                    |                    |
| <b>Current liabilities</b>       |      |                    |                    |
| Payables                         | 13   | 320,090            | 488,785            |
| Total current liabilities        |      | <u>320,090</u>     | <u>488,785</u>     |
| <b>Non-current liabilities</b>   |      |                    |                    |
| Total non-current liabilities    |      | -                  | -                  |
| Total liabilities                |      | <u>320,090</u>     | <u>488,785</u>     |
| <b>Funds</b>                     |      |                    |                    |
| Unrestricted Fund - General fund |      | 5,283,232          | 5,133,995          |
| Restricted funds                 | 14   | 177,550            | 210,976            |
| Total funds                      |      | <u>5,460,782</u>   | <u>5,344,971</u>   |
| Total liabilities and funds      |      | <u>5,780,872</u>   | <u>5,833,756</u>   |

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

**STATEMENT OF CHANGES IN FUNDS**  
*As at 31 December 2022*

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|   | Total Unrestricted<br>Funds<br>SGD | Total Restricted<br>Funds<br>SGD | Total Funds<br>SGD |
|---|------------------------------------|----------------------------------|--------------------|
| Balance as at 31 December 2020                  | 4,411,655                          | 281,967                          | 4,693,622          |
| Net income (expenditure) for the financial year | 708,628                            | (57,279)                         | 651,349            |
| Gross transfer from (to) funds                  | 13,712                             | (13,712)                         | -                  |
| Balance as at 31 December 2021                  | <hr/> 5,133,995                    | <hr/> 210,976                    | <hr/> 5,344,971    |
| Net income for the financial year               | 98,456                             | 17,355                           | 115,811            |
| Gross transfer from (to) funds                  | 50,781                             | (50,781)                         | -                  |
| Balance as at 31 December 2022                  | <hr/> 5,283,232                    | <hr/> 177,550                    | <hr/> 5,460,782    |

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



**STATEMENT OF CASH FLOWS**  
*As at 31 December 2022*

|  | Note | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|------|--------------------|--------------------|
| <b>Statement of cash flows</b>                                 |      |                    |                    |
| <b>Cash flows from (used in) operating activities</b>          |      |                    |                    |
| Net income for the financial year                              |      | 115,811            | 651,349            |
| <b>Adjustments for</b>   |      |                    |                    |
| Depreciation of plant and equipment                            |      | 54,843             | 24,992             |
| Investment income  |      | (1,576)            | -                  |
| Interest income  |      | (15,122)           | (3,385)            |
| Total adjustments to statement of financial activities account |      | 38,145             | 21,607             |
| Total operating cash flows before changes of working capital   |      | 153,956            | 672,956            |
| <b>Changes in working capital</b>                              |      |                    |                    |
| Decrease (Increase) in trade and other receivables             |      | 1,865              | (250,979)          |
| Decrease in payables   |      | (168,695)          | (313,149)          |
| Total changes in working capital                               |      | (166,830)          | (564,128)          |
| Cash (used in) generated from operations                       |      | (12,874)           | 108,828            |
| Interest income received                                       |      | 15,122             | 3,385              |
| Net cash flows from operating activities                       |      | 2,248              | 112,213            |
| <b>Cash flows from (used in) investing activities</b>          |      |                    |                    |
| Proceeds from redemption of investment assets                  |      | 2,801,576          | -                  |
| Purchase of investment assets                                  |      | (2,957,627)        | (2,800,000)        |
| Purchase of plant and equipment                                |      | (194,685)          | (33,689)           |
| Net cash flows used in investing activities                    |      | (350,736)          | (2,833,689)        |
| Net decrease in cash and cash equivalents                      |      | (348,488)          | (2,721,476)        |
| Cash and cash equivalents at beginning of financial year       |      | 2,621,433          | 5,342,909          |
| Cash and cash equivalents at end of financial year             | 9    | 2,272,945          | 2,621,433          |
| <b>Net cash flows</b>  |      |                    |                    |
| Net cash flows from operating activities                       |      | 2,248              | 112,213            |
| Net cash flows used in investing activities                    |      | (350,736)          | (2,833,689)        |

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

# **DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

## **NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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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 (Office Tower) 9 Bishan Place, #09-01, Singapore 579837. The Association was registered as a Charity on 17 January 1997 under the Charities Act, Chapter 37 and has been accorded the status of an Institution of a Public Character ("IPC") from 1 October 2019 to 30 September 2022 and was subsequently renewed from 1 October 2022 to 31 July 2025.

The financial statements of the Association for the financial year ended 31 December 2022 were authorised for issue in accordance with a resolution of the board members as at the date of the Statement by Board Members.

The principal activities of the Association 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 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **2.1 Basis of preparation**

The financial statements of the Association are prepared in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS"). The financial statements are prepared under the historical cost basis, except as disclosed in the accounting policies below.

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. All these judgments, estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may ultimately differ from those estimates.

The financial statements are expressed in Singapore Dollar ("SGD" or "\$") which is the functional currency of the Association.

#### **2.2 Changes in accounting policies**

The accounting policies adopted are consistent with those used in the previous financial year.

#### **2.3 Plant and equipment**

Plant and equipment are stated at cost less accumulated depreciation. All items of plant and equipment are initially recorded at cost.

The initial cost of plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Any trade discounts and rebates are deducted in arriving at purchase price. Expenditure incurred after the plant and equipment have been put into operation, such as repairs and maintenance and overhaul costs, is normally charged to the statement of financial activities in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of plant and equipment beyond its originally assessed standard of performance, the expenditure is capitalised as an additional cost of plant and equipment.

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.3 Plant and equipment (Continued)**

Depreciation is calculated on a straight-line basis to allocate the cost of the assets less residual values over their estimated useful lives. The estimated useful lives are as follows:

|  | <u>Years</u> |
|--|--------------|
| Computer, office equipment and IT Laboratory | -            |
| Furniture and fittings                       | 5            |
| Renovation                                   | 5            |
| Library books and toys                       | 5            |
| Donation boxes                               | 10           |

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

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

**2.4 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 the statement of financial activities.

**2.5 Financial assets**

Financial assets are any asset that is either cash or equity instrument of another entity of which the Association has a contractual right:

- To receive cash or another financial asset from another entity; or
- To exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the Association.

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.5 Financial assets (Continued)**

Financial assets are measured initially at the transaction price excluding transaction costs. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Subsequent to initial measurement, financial assets are measured at cost less any accumulated impairment losses.

The Association classifies its financial assets into the following categories:

**(a) *Cash and cash equivalents***

Cash and cash equivalents comprise of cash in hand, bank balances and fixed deposits placed with financial institutions.

**(b) *Receivables***

Receivables are initially recognised at their transaction price, excluding transaction costs, if any. Transaction costs are recognised as expenditure in the statement of financial activities.

Receivables mainly comprise of government funding receivables, prepayments, deposits, prepayments and other receivables.

Government funding receivables and other receivables comprise of receivables where amounts are recognised as income for the year but received subsequent to the financial year end. Deposits are placed for the rental of premises, utilities and use of service. These will be refunded when facilities are cancelled or returned. Prepayments comprise of payments made for services not rendered in the current financial year.

**(c) *Investment assets***

Investment assets are recognised only when it becomes a party to the contractual provision of the instrument. The Association measures an investment in a financial asset initially at the transaction price excluding transaction costs, if any, which shall 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 assets will not be measured at fair value subsequent to initial recognition.

**2.6 Impairment of financial assets**

At the end of each reporting period, the Association shall assess whether there is objective evidence of impairment of its financial assets. If there is objective evidence of impairment (including significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the issuer operates), the Association shall recognise an impairment loss (i.e. expenditure) immediately in the statement of financial activities.

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**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.6 Impairment of financial assets (Continued)**

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

- (i) Significant financial difficulty of the debt/bond issuer or obligor.
- (ii) A breach of contract, such as a default or delinquency in interest or principal payments.
- (iii) 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.
- (iv) It has become probable that the debtor will enter bankruptcy or other financial re-organisation.
- (v) 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 a group, such as adverse national or local economic conditions or adverse changes in industry conditions.

An impairment loss is only reversed to the extent that the assets' 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 Association shall recognise the amount of the reversal in the statement of financial activities immediately.

**2.7 Financial liabilities**

Financial liabilities are recognised as soon as there is a present legal or constructive obligation to the expenditure. Liabilities arise when there is a present obligation to make a transfer of value to another party as a result of past transaction or event.

**2.8 Provisions**

Provisions are recognised when the Association has a present obligation (legal or constructive) as a result of past events where it is probable that it will result in an outflow of economic benefits to settle the obligation and the amount of the obligation can be estimated reliably. The amount of provision recognised is the best estimate of the expenditure required to settle the obligation at the reporting date. The best estimate of the expenditure required to settle the obligation is the amount that would rationally be paid to settle the obligation at the reporting date or to transfer it to a third party.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation at the reporting date. Any adjustments to the amounts previously recognised shall be recognised as expenditure in the statement of financial activities unless the provision was originally recognised as part of the cost of an asset.

**2.9 Employee benefits**

**(a) Defined contribution plans**

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.9 Employee benefits (Continued)**

*(b) Employee leave entitlement*

Employee entitlements to annual leave are recognised as a liability when they are accrued to the employees. The undiscounted liability for leave expected to be settled wholly before twelve months after the end of the reporting period is recognised for services rendered by employees up to the end of the reporting period.

**2.10 Operating leases**

Leases are classified as operating leases when the lessor effectively retains substantially all the risks and benefits of ownership of the leased item. Operating lease payments are recognised as an expense in the statement of financial activities on a straight-line basis over the lease term.

The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

**2.11 Funds**

*(a) Unrestricted fund*

The Association classifies general fund as unrestricted fund.

Unrestricted fund is available for use at the discretion of the board members in furtherance of the general objectives of the Association.

*(b) Restricted fund*

Restricted funds are funds subject to specific funded programmes by government, donors and charity bodies, but still within the wider objects of the Association.

Restricted funds may only be utilised in accordance with the purposes established by the sources of such funds and are in contrast with unrestricted funds over which the board members retains full control to use in achieving its institutional purposes.

The Association classifies the following funds as restricted funds:

- Assistive Technology Fund
- Care and Share Fund
- Central Singapore Community Development Council Fund ("PA")
- Centurion Fund
- DSA Financial Assistance Fund
- Job Support Unit Fund
- Kluber Fund
- Mediacorp Enabling Fund
- President's Challenge Fund
- Singapore Ireland Fund
- Tote Board Social Service Fund ("TBSSF")
- The Invictus Fund
- UA Stewart Fund
- UOB Educational Programme Fund
- UOB Visual Arts Fund

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.12 Income recognition**

Income shall be recognised in the statement of financial activities when the effect of a transaction or other event results in an increase in the Association's net assets.

The following factors must also be met before income is recognised:

(a) Entitlement

The Association has control over the rights or other access to the resource, enabling the Association to determine its future application;

(b) Certainty

It is probable that the income will be received; and

(c) Measurement

The amount of the income can be measured by the Association with sufficient reliability.

The following specific recognition criteria must also be met before income is recognised:

(a) *Income from generated funds*

- Voluntary income in the form of donations are recognised when received with unconditional entitlement to the receipts.
- Fund generating activities include income generated by fundraising events specifically to raise funds for the Association.
- Investment income comprised of interest earned from fixed deposits placed with banks, recognised on accrual basis.

(b) *Income from charitable activities*

Comprised of government subventions and grants for the programmes run by the Association. These are recognised as income according to the terms of the funding agreements, on an accrual basis with unconditional entitlement to the receipts.

(c) *Other income*

Comprised of government credits and rental rebates and are recognised as and when received.

**2.13 Recognition of expenditures**

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.

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2.13 Recognition of expenditures (Continued)**

*(a) Classification*

**Costs of generating funds**

These comprise costs which are associated with generating income from all sources, separate from those costs incurred in undertaking charitable activities.

**Charitable activities**

Costs of charitable activities comprise resources applied by the Association in undertaking its works to meet its charitable objectives. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken.

**Governance costs**

Include the costs of governance arrangements, which 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 Association 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 cost*

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.

**3 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES**

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

**Key sources of estimation uncertainty**

*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 12 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.



**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

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**4 RELATED PARTY DISCLOSURES**

The following are significant transactions between the Association and its related party that took place during the financial year. The effects of these transactions are reflected in the financial statements on the basis determined between the parties.

*Key management compensation:*

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Top executives' remuneration (including CPF) |                    |                    |
| - Salary range \$100,000 to \$150,000        | 139,446            | 116,764            |
| No. of key executives                        |                    |                    |
| - Salary range \$100,000 to \$150,000        | 1                  | 1                  |

Key management personnel are those chief executive officer and senior officers having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly. The above amounts for key management compensation is for 1 (2021: 1) key management personnel. The staff above does not serve on the Board of the Association.

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**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted Fund   | Restricted Funds           |  |                       |                                      |                              |
|--|---------------------|----------------------------|--|-----------------------|--------------------------------------|------------------------------|
|  | General Fund<br>SGD | Care and Share Fund<br>SGD | Central Singapore Community Development Council Fund ("PA")<br>SGD | Centurion Fund<br>SGD | DSA Financial Assistance Fund<br>SGD | Job Support Unit Fund<br>SGD |
| <b>INCOME</b>                            |                     |                            |  |                       |                                      |                              |
| <b>Income from generated funds</b>       |                     |                            |  |                       |                                      |                              |
| <u>Voluntary income</u>                  |                     |                            |  |                       |                                      |                              |
| Donations – Tax exempt                   | 50,459              | -                          | -  | -                     | -                                    | -                            |
| Donations – Non-tax exempt               | 7,099               | -                          | -  | -                     | -                                    | -                            |
| Online donations – Tax exempt            | 211,889             | -                          | -  | -                     | -                                    | -                            |
| Online donations – Non-tax exempt        | 34,283              | -                          | -  | -                     | -                                    | -                            |
| Donation box                             | 15,147              | -                          | -  | -                     | -                                    | -                            |
| Donor management – Tax exempt            | 128,980             | -                          | -  | -                     | -                                    | -                            |
| Donor management – Non-tax exempt        | 22,166              | -                          | -  | -                     | -                                    | -                            |
| Restricted donor management              | 25,000              | -                          | -  | -                     | 1,050                                | 20,212                       |
| NCSS Grants                              | 16,333              | -                          | -  | -                     | -                                    | -                            |
| Care and Share Grant                     | -                   | 298,728                    | -  | -                     | -                                    | -                            |
| Tote Board Social Service Fund           | 407,284             | -                          | -  | -                     | -                                    | -                            |
| President's Challenge                    | -                   | -                          | -  | -                     | -                                    | -                            |
| Other grants                             | 29,345              | -                          | 3,488  | -                     | -                                    | -                            |
| Membership fee                           | 15,510              | -                          | -  | -                     | -                                    | -                            |
|  | 963,495             | 298,728                    | 3,488  | -                     | 1,050                                | 20,212                       |
| <b>Activities for generating funds</b>   |                     |                            |  |                       |                                      |                              |
| Fund raising income                      | 534,100             | -                          | -  | -                     | -                                    | -                            |
| Sales                                    | 24,611              | -                          | -  | -                     | -                                    | -                            |
|  | 558,711             | -                          | -  | -                     | -                                    | -                            |
| <b>Investment income</b>                 |                     |                            |  |                       |                                      |                              |
| Interest income                          | 15,122              | -                          | -  | -                     | -                                    | -                            |
| Investment income                        | 1,576               | -                          | -  | -                     | -                                    | -                            |
|  | 16,698              | -                          | -  | -                     | -                                    | -                            |
| <b>Income from charitable activities</b> |                     |                            |  |                       |                                      |                              |
| Programme fees – charitable activities   | 236,706             | -                          | -  | -                     | -                                    | -                            |
|  | 36,677              | -                          | -  | -                     | -                                    | -                            |
| <b>Other income</b>                      |                     |                            |  |                       |                                      |                              |
|  | 1,812,287           | 298,728                    | 3,488  | -                     | 1,050                                | 20,212                       |
| <b>TOTAL INCOME</b>                      |                     |                            |  |                       |                                      |                              |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|  | Mediacorp<br>Enabling Fund<br>SGD | President's<br>Challenge Fund<br>SGD | Singapore Ireland<br>Fund<br>SGD | Restricted Funds<br>TBSSF<br>SGD | The Invictus<br>Fund<br>SGD | UA Steward<br>Fund<br>SGD |
|--|-----------------------------------|--------------------------------------|----------------------------------|----------------------------------|-----------------------------|---------------------------|
| <b>INCOME (Continued)</b>                |                                   |                                      |                                  |                                  |                             |                           |
| <b>Income from generated funds</b>       |                                   |                                      |                                  |                                  |                             |                           |
| <u>Voluntary income</u>                  |                                   |                                      |                                  |                                  |                             |                           |
| Donations – Tax exempt                   | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Donations – Non-tax exempt               | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Online donations – Tax exempt            | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Online donations – Non-tax exempt        | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Donation box                             | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Donor management – Tax exempt            | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Donor management – Non-tax exempt        | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Restricted donor management              | 4,950                             | -                                    | 50,000                           | -                                | 11,907                      | -                         |
| NCSS Grants                              | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Care and Share Grant                     | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Tote Board Social Service Fund           | -                                 | -                                    | -                                | 146,342                          | -                           | -                         |
| President's Challenge                    | -                                 | 60,166                               | -                                | -                                | -                           | -                         |
| Other grants                             | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Membership fee                           | -                                 | -                                    | -                                | -                                | -                           | -                         |
|  | 4,950                             | 60,166                               | 50,000                           | 146,342                          | 11,907                      | -                         |
| <b>Activities for generating funds</b>   |                                   |                                      |                                  |                                  |                             |                           |
| <u>Fund raising income</u>               |                                   |                                      |                                  |                                  |                             |                           |
| Sales                                    | -                                 | -                                    | -                                | -                                | -                           | -                         |
|  | -                                 | -                                    | -                                | -                                | -                           | -                         |
|  | -                                 | -                                    | -                                | -                                | -                           | -                         |
| <u>Investment income</u>                 |                                   |                                      |                                  |                                  |                             |                           |
| Interest income                          | -                                 | -                                    | -                                | -                                | -                           | -                         |
| Investment income                        | -                                 | -                                    | -                                | -                                | -                           | -                         |
|  | -                                 | -                                    | -                                | -                                | -                           | -                         |
| <u>Income from charitable activities</u> |                                   |                                      |                                  |                                  |                             |                           |
| Programme fees – charitable activities   | -                                 | -                                    | -                                | -                                | -                           | -                         |
|  | -                                 | -                                    | -                                | -                                | -                           | -                         |
| <b>Other income</b>                      |                                   |                                      |                                  |                                  |                             |                           |
|  | -                                 | -                                    | -                                | -                                | -                           | -                         |
| <b>TOTAL INCOME</b>                      | 4,950                             | 60,166                               | 50,000                           | 146,342                          | 11,907                      | -                         |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|  | UOB Educational<br>Programme Fund<br>SGD | Restricted Funds<br>UOB Visual<br>Arts Fund<br>SGD | Total Restricted<br>Funds<br>SGD | 2022<br>Total<br>SGD | 2021<br>Total<br>SGD |
|--|--|--|----------------------------------|----------------------|----------------------|
| <b>INCOME (Continued)</b>                |  |  |                                  |                      |                      |
| <b>Income from generated funds</b>       |  |  |                                  |                      |                      |
| <u>Voluntary income</u>                  |  |  |                                  |                      |                      |
| Donations – Tax exempt                   | -  | -  | -                                | 50,459               | 100,915              |
| Donations – Non-tax exempt               | -  | -  | -                                | 7,099                | 61,444               |
| Online donations – Tax exempt            | -  | -  | -                                | 211,889              | 212,094              |
| Online donations – Non-tax exempt        | -  | -  | -                                | 34,283               | 28,732               |
| Donation box                             | -  | -  | -                                | 15,147               | 10,704               |
| Donor management – Tax exempt            | -  | -  | -                                | 128,980              | 175,004              |
| Donor management – Non-tax exempt        | -  | -  | -                                | 22,166               | 5,388                |
| Restricted donor management              | -  | -  | 76,212                           | 101,212              | 22,200               |
| NCSS Grants                              | -  | -  | 11,907                           | 28,240               | 7,901                |
| Care and Share Grant                     | -  | -  | 298,728                          | 298,728              | 434,057              |
| Tote Board Social Service Fund           | -  | -  | 146,342                          | 553,626              | 723,397              |
| President's Challenge                    | -  | -  | 60,166                           | 60,166               | 25,786               |
| Other grants                             | -  | -  | 3,488                            | 32,833               | 85,071               |
| Membership fee                           | -  | -  | -                                | 15,510               | 4,333                |
|  | -  | -  | 596,843                          | 1,560,338            | 1,897,026            |
| <u>Activities for generating funds</u>   |  |  |                                  |                      |                      |
| Fund raising income                      | -  | -  | -                                | 534,100              | 560,487              |
| Sales                                    | -  | -  | -                                | 24,611               | 10,934               |
|  | -  | -  | -                                | 558,711              | 571,421              |
| <u>Investment income</u>                 |  |  |                                  |                      |                      |
| Interest income                          | -  | -  | -                                | 15,122               | 3,385                |
| Gain on disposal of investment           | -  | -  | -                                | 1,576                | -                    |
|  | -  | -  | -                                | 16,698               | 3,385                |
| <u>Income from charitable activities</u> |  |  |                                  |                      |                      |
| Programme fees – charitable activities   | -  | -  | -                                | 236,706              | 241,584              |
| <b>Other income</b>                      | -  | -  | -                                | 36,677               | 68,083               |
| <b>TOTAL INCOME</b>                      | -  | -  | 596,843                          | 2,409,130            | 2,781,499            |



**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | Unrestricted Fund   | Restricted Funds           |  |                       |                                      |                              |
|---|---------------------|----------------------------|--|-----------------------|--------------------------------------|------------------------------|
|   | General Fund<br>SGD | Care and Share Fund<br>SGD | Central Singapore Community Development Council Fund ("PA")<br>SGD | Centurion Fund<br>SGD | DSA Financial Assistance Fund<br>SGD | Job Support Unit Fund<br>SGD |
| <b>EXPENDITURE</b>                          |                     |                            |  |                       |                                      |                              |
| <b>Costs of generating voluntary income</b> |                     |                            |  |                       |                                      |                              |
| Online service fee                          | 7,717               | -                          | -  | -                     | -                                    | -                            |
| <b>Costs of generating funds</b>            |                     |                            |  |                       |                                      |                              |
| Advertisement                               | 9,932               | -                          | -  | -                     | -                                    | -                            |
| Auditor's remuneration                      | -                   | -                          | -  | -                     | -                                    | -                            |
| Bank charges                                | 188                 | -                          | -  | -                     | -                                    | -                            |
| Computer and peripherals                    | -                   | -                          | -  | -                     | -                                    | -                            |
| Contributions to CPF board                  | 25,927              | -                          | -  | -                     | -                                    | -                            |
| Donor management expenses                   | 56                  | -                          | -  | -                     | -                                    | -                            |
| Event licence and permits                   | -                   | -                          | -  | -                     | -                                    | -                            |
| Fund raising expenses                       | 94,264              | -                          | -  | -                     | -                                    | -                            |
| Insurance – Money/Donation box              | 80                  | -                          | -  | -                     | -                                    | -                            |
| Medical expenses                            | 140                 | -                          | -  | -                     | -                                    | -                            |
| Miscellaneous expenses                      | 150                 | -                          | -  | -                     | -                                    | -                            |
| Office furniture and fittings expenses      | 1,605               | -                          | -  | -                     | -                                    | -                            |
| Postages and courier                        | -                   | -                          | -  | -                     | -                                    | -                            |
| Printing and stationery                     | -                   | -                          | -  | -                     | -                                    | -                            |
| Programme materials                         | -                   | -                          | -  | -                     | -                                    | -                            |
| Refreshment                                 | 38                  | -                          | -  | -                     | -                                    | -                            |
| Salaries, bonus and allowances              | 155,150             | -                          | -  | -                     | -                                    | -                            |
| Staff congratulations and condolences       | 20                  | -                          | -  | -                     | -                                    | -                            |
| Subscription                                | 1,263               | -                          | -  | -                     | -                                    | -                            |
| Trainer salary and allowances               | 8,487               | -                          | -  | -                     | -                                    | -                            |
| Training and development                    | 10                  | -                          | -  | -                     | -                                    | -                            |
| Transport and travel                        | 360                 | -                          | -  | -                     | -                                    | -                            |
|   | 297,670             | -                          | -  | -                     | -                                    | -                            |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|  | Unrestricted Fund   | Restricted Funds           |  |                       |                                      |                              |
|--|---------------------|----------------------------|--|-----------------------|--------------------------------------|------------------------------|
|  | General Fund<br>SGD | Care and Share Fund<br>SGD | Central Singapore Community Development Council Fund ("PA")<br>SGD | Centurion Fund<br>SGD | DSA Financial Assistance Fund<br>SGD | Job Support Unit Fund<br>SGD |
| EXPENDITURE (Continued)                |                     |                            |  |                       |                                      |                              |
| Costs of charitable activities         |                     |                            |  |                       |                                      |                              |
| Accountancy fees                       | 11,016              | -                          | -  | -                     | -                                    | -                            |
| Computer and peripherals               | 217                 | -                          | -  | 40                    | -                                    | -                            |
| Contributions to CPF board             | 124,655             | 9,682                      | -  | -                     | -                                    | 2,437                        |
| Depreciation of plant and equipment    | 23,051              | -                          | -  | -                     | -                                    | -                            |
| Event licence and permits              | 84                  | -                          | -  | -                     | -                                    | -                            |
| Financial assistance expense           | -                   | -                          | -  | -                     | 14,289                               | -                            |
| Insurance                              | 15,683              | -                          | -  | -                     | -                                    | -                            |
| IT support                             | 5,258               | -                          | -  | -                     | -                                    | -                            |
| Medical expenses                       | 490                 | -                          | -  | -                     | -                                    | -                            |
| Medical passports                      | -                   | -                          | -  | -                     | -                                    | -                            |
| Other office expenses                  | 16                  | -                          | -  | -                     | -                                    | -                            |
| Office furniture and fittings expenses | 474                 | -                          | -  | 3,445                 | -                                    | -                            |
| Overseas expenses                      | 6,893               | -                          | -  | -                     | -                                    | -                            |
| Postage and courier                    | -                   | -                          | -  | -                     | -                                    | -                            |
| Printing and stationery                | 3,249               | -                          | -  | -                     | -                                    | -                            |
| Programme materials                    | (10)                | 4,503                      | -  | -                     | -                                    | 174                          |
| Refreshment                            | -                   | -                          | -  | -                     | -                                    | -                            |
| Rental of equipment                    | 1,468               | -                          | -  | -                     | -                                    | -                            |
| Rental                                 | 48,653              | -                          | -  | -                     | -                                    | -                            |
| Repairs and maintenance                | 13,311              | -                          | -  | 300                   | -                                    | -                            |
| Salaries, bonus and allowances         | 782,871             | 56,107                     | -  | -                     | -                                    | 14,066                       |
| Staff congratulations and condolences  | 160                 | -                          | -  | -                     | -                                    | -                            |
| Subscription                           | -                   | -                          | -  | -                     | -                                    | -                            |
| Telecommunication                      | 7,015               | -                          | -  | -                     | -                                    | -                            |
| Trainee expense                        | 8,913               | -                          | -  | -                     | -                                    | -                            |
| Trainer salary and allowances          | 39,768              | -                          | 1,643  | -                     | -                                    | -                            |
| Training and development               | 2,799               | 18,989                     | -  | -                     | -                                    | -                            |
| Transport and travel                   | 11,703              | 2,745                      | -  | -                     | -                                    | 30                           |
| Utilities                              | 11,789              | -                          | -  | -                     | -                                    | -                            |
|  | 1,119,526           | 92,026                     | 1,643  | 3,785                 | 14,289                               | 16,707                       |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | Unrestricted Fund   |                            | Restricted Funds   |                       |                                      |                              |
|---|---------------------|----------------------------|--|-----------------------|--------------------------------------|------------------------------|
|   | General Fund<br>SGD | Care and Share Fund<br>SGD | Central Singapore Community Development Council Fund ("PA")<br>SGD | Centurion Fund<br>SGD | DSA Financial Assistance Fund<br>SGD | Job Support Unit Fund<br>SGD |
| <b>EXPENDITURE (Continued)</b>                  |                     |                            |  |                       |                                      |                              |
| <b>Governance costs</b>                         |                     |                            |  |                       |                                      |                              |
| Accountancy fees                                | 13,970              | -                          | -  | -                     | -                                    | -                            |
| Advertisement                                   | 784                 | -                          | -  | -                     | -                                    | -                            |
| Auditor's remuneration                          | 9,020               | -                          | -  | -                     | -                                    | -                            |
| Bank charges                                    | 1,174               | -                          | -  | -                     | -                                    | -                            |
| Computer and peripherals                        | 164                 | 100                        | -  | -                     | -                                    | -                            |
| Contributions to CPF board                      | 17,985              | -                          | -  | -                     | -                                    | -                            |
| Depreciation of plant and equipment             | 31,206              | -                          | -  | -                     | -                                    | -                            |
| Event licence and permits                       | 1,328               | -                          | -  | -                     | -                                    | -                            |
| Insurance                                       | 11,899              | -                          | -  | -                     | -                                    | -                            |
| IT support                                      | 1,098               | -                          | -  | -                     | -                                    | -                            |
| Medical expenses                                | 210                 | -                          | -  | -                     | -                                    | -                            |
| Membership renewal fee                          | 2,041               | -                          | -  | -                     | -                                    | -                            |
| Newspaper and periodicals                       | 264                 | -                          | -  | -                     | -                                    | -                            |
| Office furniture and fittings expenses          | 1,580               | -                          | -  | -                     | -                                    | -                            |
| Other office expenses                           | 615                 | -                          | -  | -                     | -                                    | -                            |
| Overseas expenses                               | 1,641               | -                          | -  | -                     | -                                    | -                            |
| Postages and courier                            | 828                 | -                          | -  | -                     | -                                    | -                            |
| Printing and stationery                         | 6,655               | -                          | -  | -                     | -                                    | -                            |
| Professional fees                               | (5,226)             | 8,000                      | -  | -                     | -                                    | -                            |
| Programme materials                             | 757                 | -                          | -  | -                     | -                                    | -                            |
| Refreshment                                     | 1,740               | -                          | -  | -                     | -                                    | -                            |
| Rental of equipment                             | 1,175               | -                          | -  | -                     | -                                    | -                            |
| Rental  | 8,167               | -                          | -  | -                     | -                                    | -                            |
| Repairs and maintenance                         | 2,057               | 1,956                      | -  | -                     | -                                    | -                            |
| Salaries, bonus and allowances                  | 154,886             | -                          | -  | -                     | -                                    | -                            |
| Staff and Board congratulations and condolences | 1,347               | -                          | -  | -                     | -                                    | -                            |
| Staff and Board planning sessions               | -                   | 5,393                      | -  | -                     | -                                    | -                            |
| Subscription                                    | 3,244               | -                          | -  | -                     | -                                    | -                            |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | Unrestricted Fund   | Restricted Funds           |  |                       |                                      |                              |
|---|---------------------|----------------------------|--|-----------------------|--------------------------------------|------------------------------|
|   | General Fund<br>SGD | Care and Share Fund<br>SGD | Central Singapore Community Development Council Fund ("PA")<br>SGD | Centurion Fund<br>SGD | DSA Financial Assistance Fund<br>SGD | Job Support Unit Fund<br>SGD |
| <b>EXPENDITURE (Continued)</b>                  |                     |                            |  |                       |                                      |                              |
| <b>Governance costs (Continued)</b>             |                     |                            |  |                       |                                      |                              |
| Telecommunication                               | 1,181               | -                          | -  | -                     | -                                    | -                            |
| Trainee allowance                               | 9,205               | -                          | -  | -                     | -                                    | -                            |
| Training and development                        | 4,339               | 43                         | -  | -                     | -                                    | -                            |
| Transport and travel                            | 233                 | -                          | -  | -                     | -                                    | -                            |
| Utilities                                       | 3,351               | -                          | -  | -                     | -                                    | -                            |
|   | 288,918             | 15,492                     | -  | -                     | -                                    | -                            |
| <b>TOTAL EXPENDITURE</b>                        | <b>1,713,831</b>    | <b>107,518</b>             | <b>1,643</b>   | <b>3,785</b>          | <b>14,289</b>                        | <b>16,707</b>                |
| <b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b> | <b>98,456</b>       | <b>191,210</b>             | <b>1,845</b>   | <b>(3,785)</b>        | <b>(13,239)</b>                      | <b>3,505</b>                 |
| <i>Transfer of funds:</i>                       |                     |                            |  |                       |                                      |                              |
| - Capital expenditure                           | 193,246             | (191,210)                  | -  | -                     | -                                    | (2,036)                      |
| - Reallocation of funds                         | (142,465)           | -                          | (1,845)  | -                     | 13,239                               | -                            |
|   | 50,781              | (191,210)                  | (1,845)  | -                     | 13,239                               | (2,036)                      |
| <b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>  | <b>149,237</b>      | <b>-</b>                   | <b>-</b>   | <b>(3,785)</b>        | <b>-</b>                             | <b>1,469</b>                 |

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**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | Mediacorp<br>Enabling Fund<br>SGD | President's<br>Challenge Fund<br>SGD | Singapore<br>Ireland Fund<br>SGD | IBSSF<br>SGD | The Invictus<br>Fund<br>SGD | UA Steward<br>Fund<br>SGD |
|---|-----------------------------------|--------------------------------------|----------------------------------|--------------|-----------------------------|---------------------------|
| <b>EXPENDITURE (Continued)</b>              |                                   |                                      |                                  |              |                             |                           |
| <b>Costs of generating voluntary income</b> |                                   |                                      |                                  |              |                             |                           |
| Online service fee                          | -                                 | -                                    | -                                | -            | -                           | -                         |
| <b>Costs of generating funds</b>            |                                   |                                      |                                  |              |                             |                           |
| Advertisement                               | -                                 | -                                    | -                                | -            | -                           | -                         |
| Auditor's remuneration                      | -                                 | -                                    | -                                | -            | -                           | -                         |
| Bank charges                                | -                                 | -                                    | -                                | -            | -                           | -                         |
| Computer and peripherals                    | -                                 | -                                    | -                                | -            | -                           | -                         |
| Contributions to CPF board                  | -                                 | -                                    | -                                | -            | -                           | -                         |
| Donor management expenses                   | -                                 | -                                    | -                                | -            | -                           | -                         |
| Event licence and permits                   | -                                 | -                                    | -                                | -            | -                           | -                         |
| Fund raising expenses                       | -                                 | -                                    | -                                | -            | -                           | -                         |
| Insurance – Money/Donation box              | -                                 | -                                    | -                                | -            | -                           | -                         |
| Medical expenses                            | -                                 | -                                    | -                                | -            | -                           | -                         |
| Miscellaneous expenses                      | -                                 | -                                    | -                                | -            | -                           | -                         |
| Office furniture and fittings expenses      | -                                 | -                                    | -                                | -            | -                           | -                         |
| Postage and courier                         | -                                 | -                                    | -                                | -            | -                           | -                         |
| Printing and stationery                     | -                                 | -                                    | -                                | -            | -                           | -                         |
| Programme materials                         | -                                 | -                                    | -                                | -            | -                           | -                         |
| Refreshment                                 | -                                 | -                                    | -                                | -            | -                           | -                         |
| Salaries, bonus and allowances              | -                                 | -                                    | -                                | -            | -                           | -                         |
| Staff congratulations and condolences       | -                                 | -                                    | -                                | -            | -                           | -                         |
| Subscription                                | -                                 | -                                    | -                                | -            | -                           | -                         |
| Trainer salary and allowances               | -                                 | -                                    | -                                | -            | -                           | -                         |
| Training and development                    | -                                 | -                                    | -                                | -            | -                           | -                         |
| Transport and travel                        | -                                 | -                                    | -                                | -            | -                           | -                         |

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|                                       | Mediacorp<br>Enabling Fund<br>SGD | President's<br>Challenge Fund<br>SGD | Restricted Fund                  |         | IBSSF<br>SGD | The Invictus<br>Fund<br>SGD | UA Steward<br>Fund<br>SGD |
|---------------------------------------|-----------------------------------|--------------------------------------|----------------------------------|---------|--------------|-----------------------------|---------------------------|
|                                       |                                   |                                      | Singapore<br>Ireland Fund<br>SGD |         |              |                             |                           |
| <b>EXPENDITURE (Continued)</b>        |                                   |                                      |                                  |         |              |                             |                           |
| <b>Costs of charitable activities</b> |                                   |                                      |                                  |         |              |                             |                           |
| Accountancy fees                      | -                                 | -                                    | -                                | 2,754   | -            | -                           | -                         |
| Computer and peripherals              | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Contributions to CPF Board            | -                                 | -                                    | -                                | 27,579  | -            | -                           | -                         |
| Depreciation of plant and equipment   | -                                 | -                                    | -                                | 587     | -            | -                           | -                         |
| Event licence and permits             | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Financial assistance expense          | 4,200                             | -                                    | -                                | -       | -            | -                           | 2,970                     |
| Insurance                             | -                                 | -                                    | -                                | 1,300   | -            | -                           | -                         |
| IT support                            | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Medical expenses                      | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Medical passports                     | -                                 | -                                    | -                                | 7,265   | -            | -                           | -                         |
| Other office expenses                 | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Office furniture and fittings expense | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Overseas expenses                     | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Postages and courier                  | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Printing and stationery               | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Programme materials                   | -                                 | 45,234                               | -                                | 20,706  | 5,534        | -                           | -                         |
| Refreshment                           | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Rental of equipment                   | -                                 | -                                    | -                                | -       | 294          | -                           | -                         |
| Rental                                | -                                 | -                                    | 29,294                           | -       | 17,359       | -                           | -                         |
| Repairs and maintenance               | -                                 | -                                    | -                                | -       | 222,471      | -                           | -                         |
| Salaries, bonus and allowances        | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Staff congratulations and condolences | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Subscription                          | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Telecommunication                     | -                                 | -                                    | -                                | -       | 1,528        | -                           | -                         |
| Trainee expense                       | -                                 | (300)                                | -                                | -       | -            | -                           | -                         |
| Trainer salary and allowances         | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Training and development              | -                                 | 129                                  | -                                | -       | -            | -                           | -                         |
| Transport and travel                  | -                                 | -                                    | -                                | -       | -            | -                           | -                         |
| Utilities                             | -                                 | -                                    | -                                | 2,463   | -            | -                           | -                         |
|                                       | 4,200                             | 45,063                               | 50,000                           | 289,134 | -            | -                           | 2,970                     |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|  | Mediacorp<br>Enabling Fund<br>SGD | President's<br>Challenge Fund<br>SGD | Restricted Fund                  |   | TBSSF<br>SGD | The Invictus<br>Fund<br>SGD | UA Steward<br>Fund<br>SGD |
|--|-----------------------------------|--------------------------------------|----------------------------------|---|--------------|-----------------------------|---------------------------|
|  |                                   |                                      | Singapore<br>Ireland Fund<br>SGD |   |              |                             |                           |
| <b>EXPENDITURE (Continued)</b>         |                                   |                                      |                                  |   |              |                             |                           |
| <b>Governance costs</b>                |                                   |                                      |                                  |   |              |                             |                           |
| Accountancy fees                       | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Advertisement                          | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Auditor's remuneration                 | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Bank charges                           | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Computer and peripherals               | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Contributions to CPF board             | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Depreciation of plant and equipment    | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Event licence and permits              | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Insurance                              | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| IT Support                             | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Medical expenses                       | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Membership renewal fee                 | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Newspaper and periodicals              | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Office furniture and fittings expenses | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Other office expenses                  | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Overseas expenses                      | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Postages and courier                   | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Printing and stationery                | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Professional fees                      | -                                 | -                                    | -                                | - | -            | 2,255                       | -                         |
| Programme materials                    | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Refreshment                            | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Rental of equipment                    | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Rental                                 | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Repairs and maintenance                | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Salaries, bonus and allowances         | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Staff congratulations and condolences  | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Staff and Board planning sessions      | -                                 | -                                    | -                                | - | -            | -                           | -                         |
| Subscription                           | -                                 | -                                    | -                                | - | -            | -                           | -                         |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | Mediacorp<br>Enabling Fund<br>SGD | President's<br>Challenge Fund<br>SGD | Restricted Fund                  |              | The Invictus<br>Fund<br>SGD | UA Steward<br>Fund<br>SGD |
|---|-----------------------------------|--------------------------------------|----------------------------------|--------------|-----------------------------|---------------------------|
|   |                                   |                                      | Singapore<br>Ireland Fund<br>SGD | IBSSF<br>SGD |                             |                           |
| <b>EXPENDITURE (Continued)</b>                  |                                   |                                      |                                  |              |                             |                           |
| Governance costs (Continued)                    |                                   |                                      |                                  |              |                             |                           |
| Telecommunication                               | -                                 | -                                    | -                                | -            | -                           | -                         |
| Trainee allowance                               | -                                 | -                                    | -                                | -            | -                           | -                         |
| Training and development                        | -                                 | -                                    | -                                | -            | -                           | -                         |
| Transport and travel                            | -                                 | -                                    | -                                | -            | -                           | -                         |
| Utilities                                       | -                                 | -                                    | -                                | -            | -                           | -                         |
|   | -                                 | -                                    | -                                | -            | 2,255                       | -                         |
| <b>TOTAL EXPENDITURE</b>                        | 4,200                             | 45,063                               | 50,000                           | 289,134      | 2,255                       | 2,970                     |
| <b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b> | 750                               | 15,103                               | -                                | (142,792)    | 9,652                       | (2,970)                   |
| <i>Transfer of funds:</i>                       |                                   |                                      |                                  |              |                             |                           |
| - Capital expenditure                           | -                                 | -                                    | -                                | -            | -                           | -                         |
| - Reallocation of funds                         | -                                 | (2,069)                              | -                                | 142,792      | (9,652)                     | -                         |
|   | -                                 | (2,069)                              | -                                | 142,792      | (9,652)                     | -                         |
| <b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>  | 750                               | 13,034                               | -                                | -            | -                           | (2,970)                   |

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**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | UOB Educational<br>Programme Fund<br>SGD | Restricted Funds<br>UOB Visual<br>Arts Fund<br>SGD | Total Restricted<br>Funds<br>SGD | 2022<br>Total<br>SGD | 2021<br>Total<br>SGD |
|---|--|--|----------------------------------|----------------------|----------------------|
| <b>EXPENDITURE (Continued)</b>              |  |  |                                  |                      |                      |
| <b>Costs of generating voluntary income</b> |  |  |                                  |                      |                      |
| Online service fee                          | -  | -  | -                                | 7,717                | 2,604                |
| <b>Costs of generating funds</b>            |  |  |                                  |                      |                      |
| Advertisement                               | -  | -  | -                                | 9,932                | 9,300                |
| Auditor's remuneration                      | -  | -  | -                                | -                    | (50)                 |
| Bank charges                                | -  | -  | -                                | 188                  | 200                  |
| Computer and peripherals                    | -  | -  | -                                | -                    | 159                  |
| Contributions to CPF board                  | -  | -  | -                                | 25,927               | 22,963               |
| Donor management expenses                   | -  | -  | -                                | 56                   | 376                  |
| Event licence and permits                   | -  | -  | -                                | -                    | 428                  |
| Fund raising expenses                       | -  | -  | -                                | 94,264               | 41,783               |
| Insurance – Money/Donation box              | -  | -  | -                                | 80                   | -                    |
| Medical expenses                            | -  | -  | -                                | 140                  | 140                  |
| Miscellaneous expenses                      | -  | -  | -                                | 150                  | -                    |
| Office furniture and fittings expenses      | -  | -  | -                                | 1,605                | -                    |
| Postage and courier                         | -  | -  | -                                | -                    | 256                  |
| Printing and stationery                     | -  | -  | -                                | -                    | 2,464                |
| Programme materials                         | -  | -  | -                                | -                    | 30                   |
| Refreshment                                 | -  | -  | -                                | 38                   | 207                  |
| Salaries, bonus and allowances              | -  | -  | -                                | 155,150              | 131,773              |
| Staff congratulations and condolences       | -  | -  | -                                | 20                   | 40                   |
| Subscription                                | -  | -  | -                                | 1,263                | 1,694                |
| Trainer salary and allowances               | -  | -  | -                                | 8,487                | 12,700               |
| Training and development                    | -  | -  | -                                | 10                   | 6,218                |
| Transport and travel                        | -  | -  | -                                | 360                  | 520                  |
|   | -  | -  | -                                | 297,670              | 231,201              |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|                                       | UOB Educational<br>Programme Fund<br>SGD | Restricted Funds<br>UOB Visual<br>Arts Fund<br>SGD | Total Restricted Funds<br>SGD | 2022<br>Total<br>SGD | 2021<br>Total<br>SGD |
|---------------------------------------|--|--|-------------------------------|----------------------|----------------------|
| <b>EXPENDITURE (Continued)</b>        |  |  |                               |                      |                      |
| <b>Costs of charitable activities</b> |  |  |                               |                      |                      |
| Accountancy fees                      | -  | -  | 2,754                         | 13,770               | 13,770               |
| Computer and peripherals              | -  | -  | 40                            | 257                  | 2,456                |
| Contributions to CPF Board            | -  | -  | 39,698                        | 164,353              | 162,816              |
| Depreciation of plant and equipment   | -  | -  | 587                           | 23,638               | 12,480               |
| Event licence and permits             | -  | -  | -                             | 84                   | 1,414                |
| Financial assistance expense          | -  | -  | 21,459                        | 21,459               | 25,176               |
| Insurance                             | -  | -  | 1,300                         | 16,983               | 21,129               |
| IT support                            | -  | -  | -                             | 5,258                | 3,223                |
| Medical expenses                      | -  | -  | -                             | 490                  | 163                  |
| Medical passports                     | -  | -  | 7,265                         | 7,265                | -                    |
| Other office expenses                 | -  | -  | -                             | 16                   | 94                   |
| Office furniture and fittings expense | -  | -  | 3,445                         | 3,919                | 698                  |
| Overseas expenses                     | -  | -  | -                             | 6,893                | -                    |
| Postages and courier                  | -  | -  | -                             | -                    | 14                   |
| Printing and stationery               | -  | -  | -                             | 3,249                | 3,406                |
| Programme materials                   | 73                                       | 322  | 76,546                        | 76,536               | 57,863               |
| Refreshment                           | -  | -  | -                             | -                    | 71                   |
| Rental of equipment                   | -  | -  | 294                           | 1,762                | 1,733                |
| Rental                                | -  | -  | 46,653                        | 95,306               | 95,306               |
| Repairs and maintenance               | -  | -  | 300                           | 13,611               | 16,519               |
| Salaries, bonus and allowances        | -  | -  | 292,644                       | 1,075,515            | 1,060,814            |
| Staff congratulations and condolences | -  | -  | -                             | 160                  | 310                  |
| Subscription                          | -  | -  | -                             | -                    | 442                  |
| Telecommunication                     | -  | -  | 1,528                         | 8,543                | 8,200                |
| Trainee expense                       | -  | -  | (300)                         | 8,613                | 11,976               |
| Trainer salary and allowances         | 38,454                                   | 3,075  | 43,172                        | 82,940               | 53,555               |
| Training and development              | -  | -  | 19,118                        | 21,917               | 6,769                |
| Transport and travel                  | -  | -  | 2,775                         | 14,478               | 15,955               |
| Utilities                             | -  | -  | 2,463                         | 14,252               | 9,650                |
|                                       | 38,527                                   | 3,397  | 561,741                       | 1,681,267            | 1,586,002            |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | UOB Educational<br>Programme Fund<br>SGD | Restricted Funds<br>UOB Visual<br>Arts Fund<br>SGD | Total Restricted Funds<br>SGD | 2022<br>Total<br>SGD | 2021<br>Total<br>SGD |
|---|--|--|-------------------------------|----------------------|----------------------|
| <b>EXPENDITURE (Continued)</b>                  |  |  |                               |                      |                      |
| <b>Governance costs</b>                         |  |  |                               |                      |                      |
| Accountancy fees                                | -  | -  | -                             | 13,970               | 13,970               |
| Advertisement                                   | -  | -  | -                             | 784                  | 80                   |
| Auditor's remuneration                          | -  | -  | -                             | 9,020                | 10,750               |
| Bank charges                                    | -  | -  | -                             | 1,174                | 935                  |
| Computer and peripherals                        | -  | -  | 100                           | 264                  | 1,312                |
| Contributions to CPF board                      | -  | -  | -                             | 17,985               | 16,911               |
| Depreciation of plant and equipment             | -  | -  | -                             | 31,206               | 12,512               |
| Event licence and permits                       | -  | -  | -                             | 1,328                | 416                  |
| Insurance                                       | -  | -  | -                             | 11,899               | 12,224               |
| IT Support                                      | -  | -  | -                             | 1,098                | 4,865                |
| Medical expenses                                | -  | -  | -                             | 210                  | 210                  |
| Membership renewal fee                          | -  | -  | -                             | 2,041                | 1,835                |
| Newspaper and periodicals                       | -  | -  | -                             | 264                  | 408                  |
| Office furniture and fittings expenses          | -  | -  | -                             | 1,580                | 724                  |
| Other office expenses                           | -  | -  | -                             | 615                  | 430                  |
| Overseas expenses                               | -  | -  | -                             | 1,641                | -                    |
| Postages and courier                            | -  | -  | -                             | 828                  | 871                  |
| Printing and stationery                         | -  | -  | -                             | 6,655                | 3,559                |
| Professional fees                               | -  | -  | 10,255                        | 5,029                | 38,364               |
| Programme materials                             | -  | -  | -                             | 757                  | -                    |
| Refreshment                                     | -  | -  | -                             | -                    | -                    |
| Rental of equipment                             | -  | -  | -                             | 1,740                | 1,034                |
| Rental  | -  | -  | -                             | 1,175                | 1,156                |
| Repairs and maintenance                         | -  | -  | -                             | 8,167                | 8,167                |
| Salaries, bonus and allowances                  | -  | -  | 1,956                         | 4,013                | 4,795                |
| Staff and Board congratulations and condolences | -  | -  | -                             | 154,886              | 148,036              |
| Staff and Board planning sessions               | -  | -  | -                             | 1,347                | 686                  |
| Subscription                                    | -  | -  | 5,393                         | 5,393                | -                    |
|   | -  | -  | -                             | 3,244                | 590                  |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**  
**UEN: S96SS0170K**

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)**

|   | UOB Educational<br>Programme Fund<br>SGD | Restricted Funds<br>UOB Visual<br>Arts Fund<br>SGD | Total Restricted Funds<br>SGD | 2022<br>Total<br>SGD | 2021<br>Total<br>SGD |
|---|--|--|-------------------------------|----------------------|----------------------|
| <b>EXPENDITURE (Continued)</b>                  |  |  |                               |                      |                      |
| <b>Governance costs (Continued)</b>             |  |  |                               |                      |                      |
| Telecommunication                               | -  | -  | -                             | 1,181                | 1,112                |
| Trainee allowance                               | -  | -  | -                             | 9,205                | 10,143               |
| Training and development                        | -  | -  | 43                            | 4,382                | 11,962               |
| Transport and travel                            | -  | -  | -                             | 233                  | 192                  |
| Utilities                                       | -  | -  | -                             | 3,351                | 2,094                |
|   | -  | -  | 17,747                        | 306,665              | 310,343              |
| <b>TOTAL EXPENDITURE</b>                        | <b>38,527</b>                            | <b>3,397</b>                                       | <b>579,488</b>                | <b>2,293,319</b>     | <b>2,130,150</b>     |
| <b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b> | <b>(38,527)</b>                          | <b>(3,397)</b>                                     | <b>17,355</b>                 | <b>115,811</b>       | <b>651,349</b>       |
| <i>Transfer of funds:</i>                       |  |  |                               |                      |                      |
| - Capital expenditure                           | -  | -  | (193,246)                     | -                    | -                    |
| - Reallocation of funds                         | -  | -  | 142,465                       | -                    | -                    |
|   | -  | -  | (50,781)                      | -                    | -                    |
| <b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>  | <b>(38,527)</b>                          | <b>(3,397)</b>                                     | <b>(33,426)</b>               | <b>115,811</b>       | <b>651,349</b>       |

Costs of charitable activities amounting to SGD1,681,267 (2021: SGD1,586,002) include staff costs of SGD1,240,359 (2021: SGD1,223,795) of which salaries, bonus and allowances amounted to SGD1,075,515 (2021: SGD1,060,814).

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**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**6 FUNDRAISING ACTIVITIES**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| <u>Fundraising Income</u>                  |                    |                    |
| Mystique                                   | 300,151            | 279,499            |
| Platter of Joy                             | 46,566             | 41,306             |
| World Down Syndrome Day                    | 147,849            | 174,429            |
| Other events                               | 39,534             | 65,253             |
|  | <u>534,100</u>     | <u>560,487</u>     |
| <u>Less: Fundraising expenses</u>          |                    |                    |
| Mystique                                   | 68,396             | 29,476             |
| Platter of Joy                             | 4,644              | 4,395              |
| World Down Syndrome Day                    | 9,182              | 5,652              |
| Other events                               | 12,042             | 2,260              |
|  | <u>94,264</u>      | <u>41,783</u>      |
| Surplus from fundraising activities        | <u>439,836</u>     | <u>518,704</u>     |
| Ratio of fundraising expenditure to Income | <u>18%</u>         | <u>7%</u>          |

Included in the fund-raising activities are tax exempt receipts amounting to SGD431,710 (2021: SGD544,471).

**7 STAFF COSTS**

|                                   | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|-----------------------------------|--------------------|--------------------|
| Salaries, bonus and allowances    | 1,385,551          | 1,340,623          |
| Contribution to CPF Board and SDL | 208,265            | 202,690            |
| Medical expenses                  | 840                | 513                |
|                                   | <u>1,594,656</u>   | <u>1,543,826</u>   |

None of the above paid staff served on the Board of the Association nor are close family members of the Executive Head or Board Members.

**8 INCOME TAX BENEFIT (EXPENSE)**

The Association is a registered Charity under the Charities Act, Chapter 37 and its income is exempted from income tax under Section 13(1) of the Income Tax Act.

**9 CASH AND CASH EQUIVALENTS**

|                | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|----------------|--------------------|--------------------|
| Cash at banks  | 1,272,218          | 1,300,716          |
| Fixed deposits | 1,000,000          | 1,320,000          |
| Cash in hand   | 727                | 717                |
|                | <u>2,272,945</u>   | <u>2,621,433</u>   |



**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**9 CASH AND CASH EQUIVALENTS (Continued)**

Cash at banks are held in non-interest bearing accounts.

Fixed deposit earns interest at a rate of 3.4% (2021: 0.5%) per annum and matures on 21 February 2023.

For the purpose of the statement of cash flows, cash and cash equivalent comprised of the balances as shown above.

**10 TRADE AND OTHER RECEIVABLES**

|                          | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--------------------------|--------------------|--------------------|
| <u>Trade receivables</u> |                    |                    |
| Outside parties          | -                  | 7,584              |
| <u>Other receivables</u> |                    |                    |
| Grant receivables        | 253,586            | 250,000            |
| Donation receivables     | 30,807             | 36,469             |
| Deposits                 | 27,206             | 37,780             |
| Prepayments              | 18,339             | 12,290             |
| Interest receivables     | 13,413             | 1,093              |
|                          | <u>343,351</u>     | <u>337,632</u>     |
|                          | <u>343,351</u>     | <u>345,216</u>     |

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 no trade receivables (2021: SGD320) 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:

|                                   | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|-----------------------------------|--------------------|--------------------|
| <i>Trade receivables past due</i> |                    |                    |
| Less than 30 days                 | -                  | 260                |
| More than 90 days                 | -                  | 60                 |
|                                   | <u>-</u>           | <u>320</u>         |

**11 INVESTMENT IN FINANCIAL ASSETS**

|                                    | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|------------------------------------|--------------------|--------------------|
| <i>Unquoted shares at cost</i>     |                    |                    |
| At beginning of financial year     | 2,800,000          | -                  |
| Additions                          | 2,957,627          | 2,800,000          |
| Redeemed during the financial year | (2,800,000)        | -                  |
| At end of financial year           | <u>2,957,627</u>   | <u>2,800,000</u>   |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**11 INVESTMENT IN FINANCIAL ASSETS (Continued)**

In October 2022, the Association has fully redeemed the investments in Lion Global Enhanced Liquidity Fund – Class 1, Lion Global Money Market Fund – Class A and United SG Fund – Class B amounting to SGD2,800,000. As at the end of the financial year, investment in financial assets represents investments in Singapore Government Treasury Bills amounting to SGD1,472,325 which matures on 30 May 2023 and Credit Linked Notes Zero Coupon amounting to SGD1,485,302 which matures on 24 February 2023.

**12 PLANT AND EQUIPMENT**

|                                 | Computer,<br>Office<br>Equipment<br>and IT<br><u>Laboratory</u><br>SGD | <u>Furniture<br/>and Fittings</u><br>SGD | <u>Renovation</u><br>SGD | Donation<br>Boxes,<br>Library Books<br>and Toys<br>SGD | <u>Total</u><br>SGD |
|---------------------------------|--|--|--------------------------|--|---------------------|
| <b>Cost</b>                     |  |  |                          |  |                     |
| At 31.12.2020                   | 236,138  | 35,690                                   | 998,015                  | 13,701   | 1,283,544           |
| Additions                       | 33,689   | -  | -                        | -  | 33,689              |
| Disposals                       | (33,668)   | -  | -                        | -  | (33,668)            |
| At 31.12.2021                   | 236,159  | 35,690                                   | 998,015                  | 13,701   | 1,283,565           |
| Additions                       | 15,694   | -  | 178,991                  | -  | 194,685             |
| Disposals                       | (25,362)   | (9,356)                                  | (100,694)                | (13,701)   | (149,113)           |
| At 31.12.2022                   | 226,491  | 26,334                                   | 1,076,312                | -  | 1,329,137           |
| <b>Accumulated depreciation</b> |  |  |                          |  |                     |
| At 31.12.2020                   | 188,071  | 35,280                                   | 988,113                  | 13,670   | 1,225,134           |
| Depreciation for the year       | 20,320   | 410                                      | 4,233                    | 29   | 24,992              |
| Disposals                       | (33,668)   | -  | -                        | -  | (33,668)            |
| At 31.12.2021                   | 174,723  | 35,690                                   | 992,346                  | 13,699   | 1,216,458           |
| Depreciation for the year       | 23,762   | -  | 31,079                   | 2  | 54,843              |
| Disposals                       | (25,362)   | (9,356)                                  | (100,694)                | (13,701)   | (149,113)           |
| At 31.12.2022                   | 173,123  | 26,334                                   | 922,731                  | -  | 1,122,188           |
| <b>Net Carrying Amount</b>      |  |  |                          |  |                     |
| At 31.12.2021                   | 61,436   | -  | 5,669                    | 2  | 67,107              |
| At 31.12.2022                   | 53,368   | -  | 153,581                  | -  | 206,949             |

**13 PAYABLES**

|                                   | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|-----------------------------------|--------------------|--------------------|
| Accruals                          | 240,624            | 296,838            |
| Outside parties                   | 30,441             | 50,560             |
| Deferred income                   |                    |                    |
| - SG Enable                       | 28,800             | -                  |
| - Community Chest Charity Support | 20,000             | 50,000             |
| - Care and Share                  | -                  | 70,235             |
| Received in advance               | 225                | 21,152             |
|                                   | <u>320,090</u>     | <u>488,785</u>     |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**14 RESTRICTED FUNDS**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Assistive Technology Fund (Note 15)      | 36,558             | 36,558             |
| Centurion Funds (Note 18)                | -                  | 3,785              |
| Job Support Unit Fund (Note 20)          | 1,469              | -                  |
| Kluber Fund (Note 21)                    | 6,575              | 6,575              |
| Mediacorp Enabling Fund (Note 22)        | 3,220              | 2,470              |
| President's Challenge Fund (Note 23)     | 13,034             | -                  |
| UA Stewart Fund (Note 26)                | 35,770             | 38,740             |
| UOB Educational Programme Fund (Note 27) | 41,628             | 80,155             |
| UOB Visual Arts Fund (Note 28)           | 39,296             | 42,693             |
|  | <u>177,550</u>     | <u>210,976</u>     |

**15 ASSISTIVE TECHNOLOGY FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning and end of financial year | <u>36,558</u>      | <u>36,558</u>      |

This represents fund from Nex Group designated to fund a pilot initiative utilising appropriate assistive technology devices with the Association's members for the purpose of improving their daily lives. The Association will continue to recognise this fund until it is fully utilised.

**16 CARE AND SHARE FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net income                             | 191,210            | 73,878             |
| Transfer of funds:                     |                    |                    |
| - Capital expenditure                  | (191,210)          | (19,341)           |
| - Reallocation of funds                | -                  | (54,537)           |
| Balance at end of financial year       | <u>-</u>           | <u>-</u>           |

The Care and Share Matching Grant is provided by the government in celebration of SG50 to build capabilities and capacities of the social service sector. The grant matches one dollar for every donation dollar raised by the Association. Care & Share Grant has ended on 31 March 2022. The Association has submitted the final Care & Share claim during the financial reporting period and the funding has been disbursed and received by the Association on 2 December 2022.

**17 CENTRAL SINGAPORE COMMUNITY DEVELOPMENT COUNCIL FUND ("PA")**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net expenditure                        | (1,845)            | (1,846)            |
| Transfer of funds:                     |                    |                    |
| - Reallocation of funds                | 1,845              | 1,846              |
| Balance at end of financial year       | <u>-</u>           | <u>-</u>           |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**17 CENTRAL SINGAPORE COMMUNITY DEVELOPMENT COUNCIL FUND ("PA") (Continued)**

This represents fund designated to provide support through sports enrichment program such as aikido, gym sessions and zumba. The funding is to keep the Association's beneficiaries/clients fit through regular exercise activities. The funding period is from 1 October 2021 to 31 March 2022.

**18 CENTURION FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | 3,785              | 3,785              |
| Net expenditure                        | (3,785)            | -                  |
| Balance at end of financial year       | <u>-</u>           | <u>3,785</u>       |

This represents fund from Centurion Corporation Limited designated to fund the retrofitting and transforming of the Association's old premises to a new independent Living and Training ("ILT") Centre. The fund has been fully utilised in the financial year ended 31 December 2022.

**19 DSA FINANCIAL ASSISTANCE FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net expenditure                        | (13,239)           | (9,676)            |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | 13,239             | 9,676              |
| Balance at end of financial year       | <u>-</u>           | <u>-</u>           |

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

**20 JOB SUPPORT UNIT FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net income                             | 3,505              | -                  |
| <i>Transfer of funds:</i>              |                    |                    |
| - Capital expenditure                  | (2,036)            | -                  |
| Balance at end of financial year       | <u>1,469</u>       | <u>-</u>           |

This represents fund from Micron Foundation designated to support and enhance the employability of the Association's members. The programme provides job preparatory training, pre-employment and post-employment advice, work placements and assessments, assistive technological aids and other essential resources. This is to help members improve their employment prospects to enable them to find supported work arrangements that suit their interests and abilities; and help them sustain their work opportunities. The Association will continue to recognise this fund until it is fully utilised.

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**21 KLUBER FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning and end of financial year | <u>6,575</u>       | <u>6,575</u>       |

This represents fund from Kluber Lubricants designated to refurbish the Association's existing centre infrastructures 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"). The Association will continue to recognise this fund until it is fully utilised.

**22 MEDIACORP ENABLING FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | 2,470              | 8,220              |
| Net income (expenditure)               | <u>750</u>         | <u>(5,750)</u>     |
| Balance at end of financial year       | <u>3,220</u>       | <u>2,470</u>       |

This represents fund from Mediacorp Enabling Fund administered by SG Enable designated to support low-income families. Currently there are 3 families being supported by this fund. The Association will continue to recognise this fund until it is fully utilised.

**23 PRESIDENT'S CHALLENGE FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net income                             | 15,103             | 1,430              |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | (2,069)            | 2,069              |
| - Capital expenditure                  | <u>-</u>           | <u>(3,499)</u>     |
| Balance at end of financial year       | <u>13,034</u>      | <u>-</u>           |

The President's Challenge fund seeks to empower vulnerable groups by 'Building a Digitally Inclusive Society' where digital technologies are accessible to all, so that no one is left behind. The Early Start Family Program ("ESFP") supported by this fund is designated to integrate virtual intervention support to families in addition to on-site therapy which includes speech and occupational therapy services. It covers evaluation, direct and indirect treatment and parent consultations for children and families enrolled in the Association's Infant Toddler Program ("ITP"). The President's Challenge Fund has been disbursed in 2 tranches on 25 March 2021 and 25 February 2022. This fund will be utilised within 3 years upon receipt of the first disbursement.

**24 TOTE BOARD SOCIAL SERVICE FUND ("TBSSF")**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | -                  |
| Net expenditure                        | (142,792)          | (108,112)          |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | <u>142,792</u>     | <u>108,112</u>     |
| Balance at end of financial year       | <u>-</u>           | <u>-</u>           |



**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**24 TOTE BOARD SOCIAL SERVICE FUND ("TBSSF") (Continued)**

This represents fund designated to provide social and emotional support through peer encouragement to support and strengthen parents' and caregivers' resilience in taking care of themselves and coping with their disabled family member(s). TBSSF has agreed to fund 50% of DSA Family Support Services' operating expenditure up to 31 March 2023.

**25 THE INVICTUS FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | -                  | 4,178              |
| Net income (expenditure)               | 9,652              | (4,653)            |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | (9,652)            | 11,325             |
| - Capital expenditure                  | -                  | (10,850)           |
| Balance at end of financial year       | <u>-</u>           | <u>-</u>           |

This represents fund from NCSS designated for the following projects:

- (a) Fund designated to aid the Association to strengthen its data protection capabilities by engaging consultant to review and enhance its data privacy framework across the organisation in holistic manner in compliance with PDPA requirement. Both funding and final annual retainer has been received and completed during the financial year ended 31 December 2022.
- (b) Fund designated to support digital transformation and adopt digital solutions to improve service users/staff satisfaction and productivity. This funding is based on reimbursement basis upon successful solution implementation. The Association has successfully implemented the solutions during the financial year ended 31 December 2021 and the funding was then disbursed to the Association in the financial year ended 31 December 2022.

**26 UA STEWART FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | 38,740             | 41,290             |
| Net expenditure                        | (2,970)            | (2,550)            |
| Balance at end of financial year       | <u>35,770</u>      | <u>38,740</u>      |

This represents fund from a private and personal donation from the Stewart family to provide financial assistance or programme fees substitutes to young members (below 18 years old) of the Association. The Association will continue to recognise this fund until it is fully utilised.

**27 UOB EDUCATIONAL PROGRAMME FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | 80,155             | 138,859            |
| Net expenditure                        | (38,527)           | -                  |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | -                  | (58,704)           |
| Balance at end of financial year       | <u>41,628</u>      | <u>80,155</u>      |

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2022

**27 UOB EDUCATIONAL PROGRAMME FUND (Continued)**

This represents fund from UOB to support the Association's enrichment programmes and Integration Facilitation Support Program ("IFSP"). The funds allocated for IFSP has been fully utilised in the financial year ended 31 December 2021. For the enrichment programmes, the funds will be utilised for speech and drama; and arts and craft by the financial year ended 31 December 2023.

**28 UOB VISUAL ARTS FUND**

|  | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|--|--------------------|--------------------|
| Balance at beginning of financial year | 42,693             | 42,502             |
| Net expenditure                        | (3,397)            | -                  |
| <i>Transfer of funds:</i>              |                    |                    |
| - Reallocation of funds                | -                  | 191                |
| Balance at end of financial year       | <u>39,296</u>      | <u>42,693</u>      |

This represents fund from UOB to support the Association's visual arts or arts related enrichment programmes. The Association will continue to recognise this fund until it is fully utilised.

**29 TAX DEDUCTIBLE DONATIONS**

During the financial year, the Association issued tax deductible receipts for donations collected totaling SGD854,995 (2021: SGD1,032,164). As an IPC, the Association enjoys the concessionary tax treatment whereby qualifying donors are granted enhanced tax deductions for the donations made to the Association.

**30 RESERVE POLICY**

|   | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|---|--------------------|--------------------|
| Unrestricted fund (A)                                     | 5,283,232          | 5,133,995          |
| Restricted funds (Note 14)                                | <u>177,550</u>     | <u>210,976</u>     |
|   | <u>5,460,782</u>   | <u>5,344,971</u>   |
| Operating expenditure for the year (B)                    | <u>2,293,319</u>   | <u>2,130,150</u>   |
| Ratio of unrestricted fund to operating expenditure (A/B) | <u>2.30</u>        | <u>2.41</u>        |

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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2022*

**31 OPERATING LEASE COMMITMENTS**

|   | <u>2022</u><br>SGD | <u>2021</u><br>SGD |
|---|--------------------|--------------------|
| <i>Rental of premise and office equipment</i>     |                    |                    |
| Not later than one year                           | 102,279            | 101,364            |
| Later than one year but not later than five years | 152,342            | 246,145            |
|   | <u>254,621</u>     | <u>347,509</u>     |

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

**32 RECLASSIFICATION**

Payables due to outside parties for the prior financial year amounted to \$50,560 which was included in accruals has been reclassified to payables due to outside parties to conform to current financial year presentation.

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# ANNUAL REPORT

## **DSA CENTRE**

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

## **ILT CENTRE & THRIFT SHOP**

17A Telok Blangah Crescent #01-270  
Singapore 091017