



# Annual Report 2023



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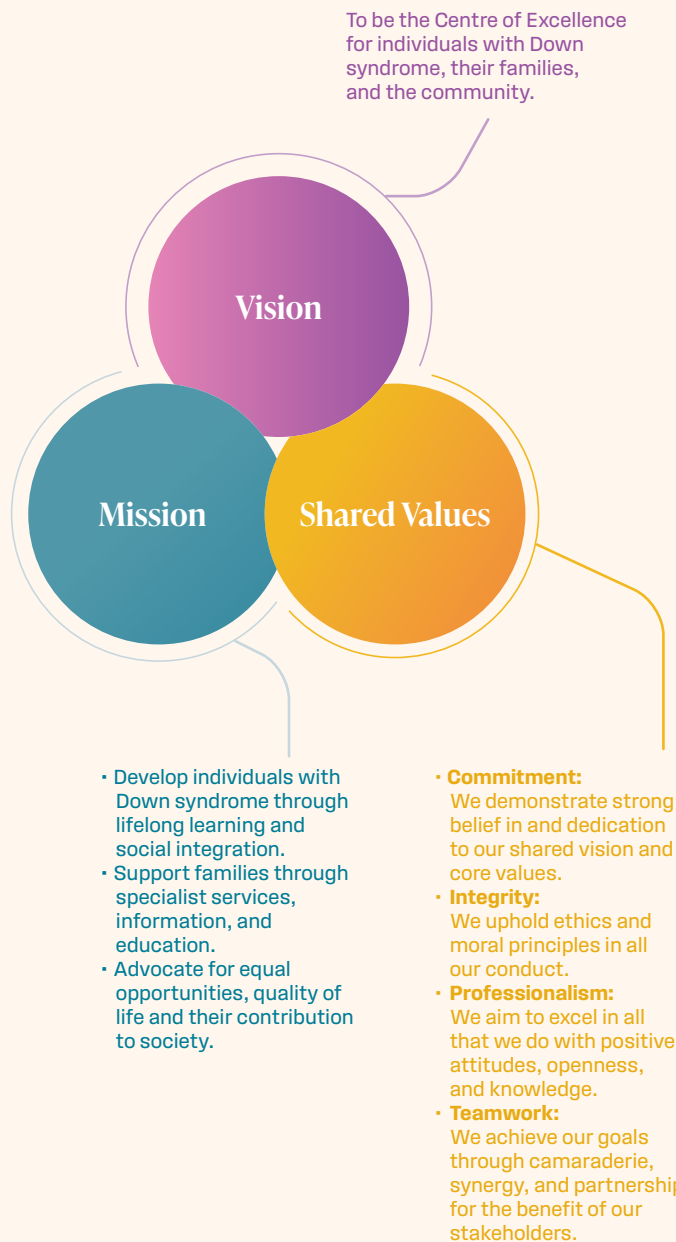
# 1 – About Us

## 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:

- To enable persons with Down syndrome to attain their full potential.
- To provide support and information to families of persons with Down syndrome.
- To educate the public in all aspects of Down syndrome.
- 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.
- To provide and promote an advisory service about all aspects of Down syndrome.
- To assemble and disseminate relevant information on all aspects of Down syndrome.
- To initiate and support projects for the direct benefit of persons with Down syndrome.
- To promote independence and self-advocacy in persons with Down syndrome and to provide assistance when necessary.
- To promote, encourage and participate in
  - a) research into all aspects of Down syndrome
  - b) the publication of the results of all relevant research,
  - c) the dissemination, and where appropriate, the application of the resulting knowledge
- To carry out all other activities in furthering and enhancing the welfare of persons with Down syndrome.



**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**  
1 October 2022 to  
31 July 2025

**Auditor**  
Helmi Talib LLP

**Bankers**  
DBS Bank, Maybank,  
Standard Chartered  
Bank, UOB Bank

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

## 2 – Chairperson’s Message



Dear friends,

I am pleased to present you with DSA’s Annual Report for Financial Year 2023, featuring DSA’s efforts, progress and achievements in 2023.

DSA served more than 700 members and out of this, 200 members benefitted from our centre-based programmes in 2023. To better meet the evolving needs of our members with Down syndrome, DSA launched three new programmes in the year. The Infant Toddler Programme was transformed into the Early Start Programme (ESP) with expanded early intervention and therapy support for children aged 0 to 3 years old with Down syndrome and other special needs. The Work Readiness Assisted Programme (WRAP) bridges the gap between our members’ capability and employers’ expectations of our members’ employability and work performance for sustainable meaningful employment. The Enhanced Independence Programme (EIP) was started as a new progression pathway for adults with Down syndrome to enhance their capacity and capability for independent living while actively contributing to society.

2023 was also a year of changes for DSA leadership. New Board of Management members were elected at the Annual General Meeting, and we also welcomed a new Executive Director. The Board of Management for the term 2023 to 2025 is comprised of three newly elected members and seven

re-elected members reflecting DSA’s leadership succession and transition plans. The plan balances the demands to meet relevant needs in a rapidly evolving environment and the need for continuity based on DSA’s foundation, legacy, strengths and achievements.

We are acutely aware of several evolving critical needs and trends of concern to the Down syndrome community and the changes and uncertainty in the service landscape and environment. In the year, the new leadership team connected with our members and stakeholders on various occasions. We consolidated the insights, reviewed DSA’s efforts and developed DSA’s strategic plans for the new five years.

DSA’s Strategic Plan 2024 to 2028 seeks to establish and reinforce DSA as the trusted and preferred Centre of Excellence to represent the Down syndrome community in Singapore. The Plan reaffirms our commitment and dedication to serve the Down syndrome community. As we commit to doing good for the community, we want to do it well. We initiated various organisational development efforts to not only meet new regulatory requirements but also our desired standards. We also started working on our own Environmental, Social and Governance (ESG) Framework for greater accountability and sustainability efforts to meet current demands and future needs.

As we report on a very fruitful 2023, we look forward to the journey ahead and your continued support for us to deliver quality services to support individuals with Down syndrome and their families in achieving their aspirations and fullest potential.

Yours faithfully,

**Mr Alex Yan**

**Chairperson  
Down Syndrome Association (Singapore)**



# 3 – Snapshot of 2023



## Infants and Toddlers (Birth to 3 years)

22

children supported in  
early intervention



## Children (4 to 17 years)

10

children supported in  
mainstream Early Childhood  
Development Centres and  
Primary Schools

32

children engaged  
in enrichment  
programmes



## Adults (18 years & above)

52

adults enrolled in  
Adult Education Services

21

adults supported through  
the Work Readiness  
Assisted Programme

8

adults attended  
training workshops

15

adults placed  
in open  
employment

25

self-advocates

106

adults engaged  
in Enrichment  
Programmes

## Family and Community

134

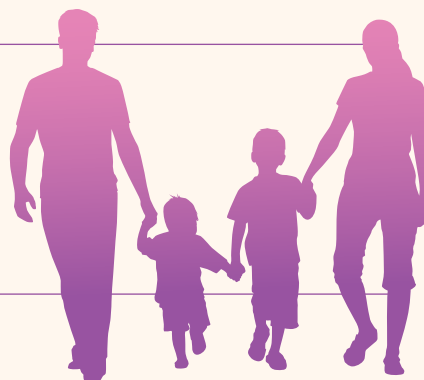
caregivers  
empowered

8

families supported  
by DSA Financial  
Assistance Fund

150

individual and group volunteers  
contributed to engaging DSA  
members with special needs



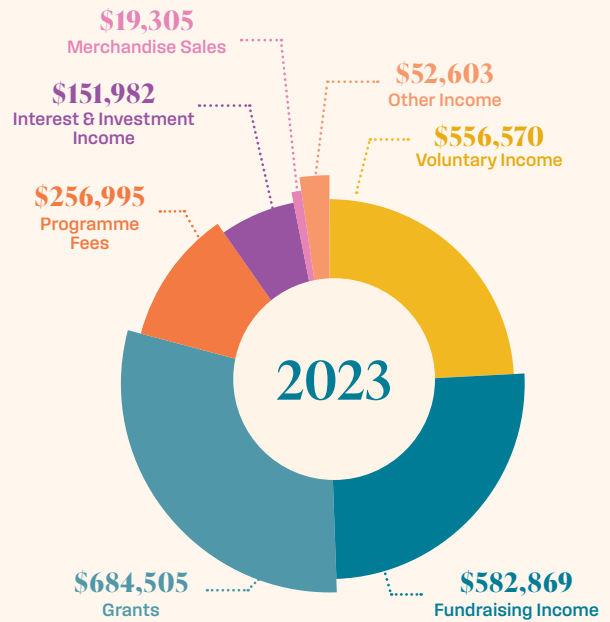
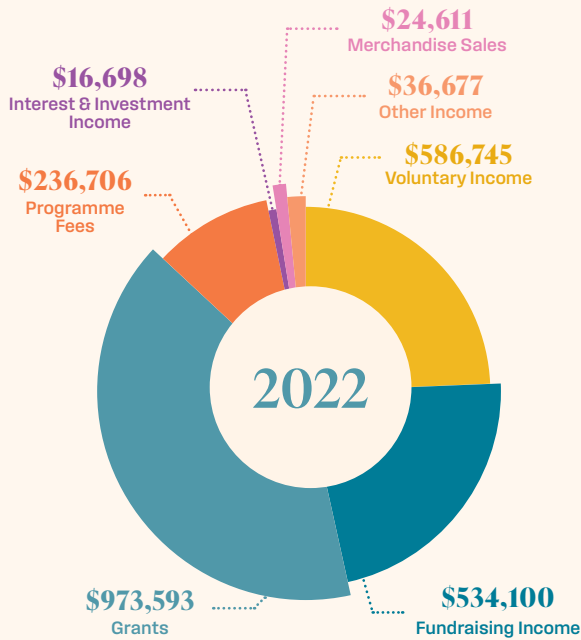
## DSA Membership as of 31 December 2023

	Associate	Ordinary	Life	Family	Total
Down syndrome	58	10	229	18	315
Other disabilities	4	6	22	1	33
Non-disability*	6	21	267	60	354
<b>Total</b>	<b>68</b>	<b>37</b>	<b>518</b>	<b>79</b>	<b>702</b>

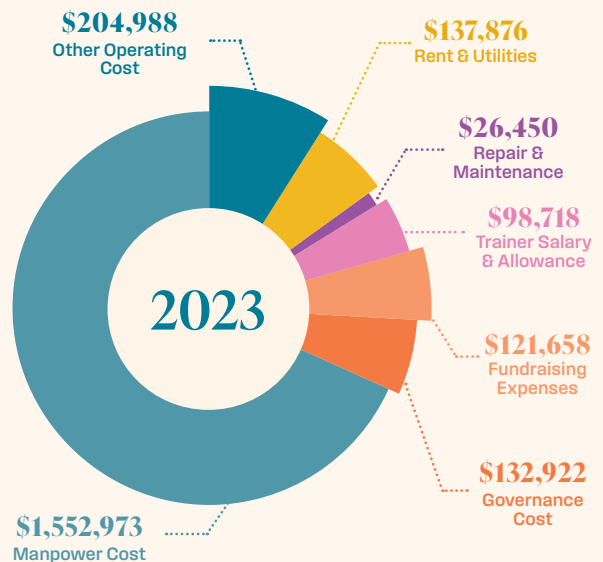
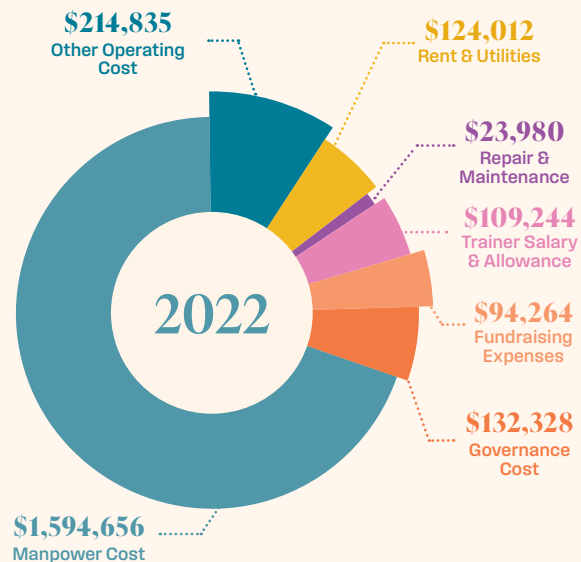
\*This refers to family members and/or individuals without indicated disabilities.

# 4 — Financials at a Glance

## Total Income



## Total Expenditure



## Balance sheet

Assets	FY 2023 (\$)	FY 2022 (\$)
Current Asset	5,551,009	5,573,923
Non-Current Asset	150,610	206,949
<b>Total Assets</b>	<b>5,701,619</b>	<b>5,780,872</b>

Liabilities & Funds	FY 2023 (\$)	FY 2022 (\$)
Current Liabilities	211,594	320,090
Non-Current Liabilities	-	-
General Fund	5,357,681	5,283,232
Restricted Fund	132,344	177,550
<b>Total Liabilities</b>	<b>5,701,619</b>	<b>5,780,872</b>

Reserves	FY 2023 (\$)	FY 2022 (\$)
Unrestricted Fund (A)	5,357,681	5,283,232
Restricted Fund	132,344	177,550
<b>Total Reserves</b>	<b>5,490,025</b>	<b>5,460,782</b>
Operating expenditure (B)	2,275,585	2,293,319
<b>Reserve Ratio (A/B)</b>	<b>2.35</b>	<b>2.30</b>

Reserve Policy: The Association aims to have two years of operational expenditure kept as reserves. The Finance Committee and Board review the level of reserves regularly for DSA's operating needs and continuing obligations.

During the year FY2023, DSA registered a surplus of \$29,243. The amount was lower as compared to the surplus of \$115,811 in FY2022.

- The conclusion of the Care & Share grant in FY2022 resulted in a decrease in the grant received in FY2023.
- Revenue from public, online and corporate donations in FY2023 saw a 5% decrease compared to the previous year.
- Following the restructuring of the investment portfolio in October 2022, there was a positive

outcome by the end of FY2023. Revenue generated from investment in FY2023 amounted to \$151,982, representing an increase of \$135,284 compared to FY2022.

- DSA maintained prudent spending practices and expenditure was well-managed. Total expenditure in FY2023 decreased by 1% as compared to FY2022, despite the full resumption of all activities including centre-based activities and DSA's three signature fundraising activities in 2023.



## Major Financial Transactions in FY2023

- Three (3) grants were secured from the government to support DSA's programmes:

### 1. Enabling Lives Initiative Grants -

Funding of up to \$350,240 was approved to support the Early Start Programme (ESP) for a period of two years from April 2023 to March 2025. The programme provides early intervention and therapy services for children, aged 0 to 36 months, with special needs while waiting for enrolling into Early Intervention Programmes for Infants and Children (EIPIC).

- ### 2. President's Challenge -
- Funds from President's Challenge 2023 amounting to \$74,500<sup>1</sup> was allocated to support Caregivers Support Programme (CSP) which provides resources, social and emotional support to caregivers for persons with Down syndrome and other special needs. The Association aims to provide mental wellness support and respite care to help caregivers, including siblings of persons with special needs, with their caregiving responsibilities and foster stronger family bonds.

- ### 3. President's Challenge Empowering for Life Fund (ELF) -
- \$230,142 was approved to support Work Readiness Assisted Programme (WRAP) for a period of three (3) years from 1 July 2023 to 30 June 2026. WRAP supports and empowers persons with Down syndrome and other special needs to be self-reliant for sustainable employment. The Association imparts routine skills and provides coaching for the participants to become productive and competent employees, ready for open employment opportunities.

During the year, the Association opened a new fixed deposit account with Maybank. The decision reflects our commitment to maximise additional income opportunities available in the market to supplement and enhance overall revenue. Maybank was selected due to its competitive interest rate.

## Annual Remuneration Declaration of Three Highest Paid

	2023	2022
<b>Top executives' remuneration (including CPF)</b>	<b>\$210,677</b>	<b>\$139,446</b>
Salary range		
\$100,000 to \$200,000		
<b>Number of key executives</b>	<b>2</b>	<b>1</b>
Salary range		
\$100,000 to \$200,000		

### Notes:

- Includes basic salary, bonuses, allowances and the employer's contributions to Central Provident Fund.
- None of the Society's staff are close members of the family of the Executive Head or Board members.
- None of the highest paid staff above serves on the Board.

1. The final allocation amount is dependent on the total donations raised by President's Challenge in the year and is subjected to revision.

# 5 — Stewardship

## Patron

### Mr Tan Soo Khoon

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

## Advisors

### Emeritus Professor Dr S Vasoo

- Emeritus Professor, Department of Social Work, National University of Singapore
- Former Member of Parliament (1984- 2001)
- Advisor, Central Singapore Community Development Council
- Second Advisor, Ang Mo Kio Grassroots Organisations.
- Advisor to Allkin FSC (formerly AMK FSC)
- Distinguished Fellow of FASS (Faculty of Arts and Social Sciences), National University of Singapore
- Distinguished Fellow of FASS (Faculty of Arts and Social Sciences), Hong Kong University
- Advisor, Advisory Board, Dreams Centre

### Dr Bhavani Sriram

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

### Ms Christine Sekhon

Partner, Liberty Law Practice LLP

## Founding Chairperson

### Dr Balbir Singh, PBM

- Member, MINDS Developmental Disability Medical Work Group
- Member, SNTC, Legal and Services Sub-Committee
- Facilitator, Asia Pacific DS Federation

## Code of Conduct

The Code of Conduct of DSA embodies the shared values, passion, and commitment DSA desires to promote 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 want to contribute to DSA's continued improvement.

## Board of Management

The Board of Management is the governing body responsible for overseeing and managing the Association. The Board of Management provides strategic direction and steers the Association towards fulfilling its vision and mission.

No Board members were remunerated for their Board services in FY2023.

The Board of Management shall be elected at every alternate Annual General Meeting and shall hold office for a two-year term.

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 November 2016

Since November 2016, it has been DSA's policy that no Board member is to serve for more than four (4) terms on the Board of Management, whether consecutive or otherwise. The 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 term from 2017 to 2019.

As of 31 December 2023, Mr Alex Yan and Ms Li Shu Yun had served on the Board for more than 10 consecutive years. Their continued service formed part of DSA's leadership succession plan to transmit institutional knowledge, experience, and integrity.

The Board of Management meets no less than once every two months with a quorum of at least half of the composition of the Board of Management to review the performance of the Association and its plans and programmes.

Eight (8) Board meetings and one (1) Annual General Meeting (AGM) were held in FY2023.

The incumbent Board of Management was elected during the DSA's 26th AGM held in on 10 June 2023.

We would like to thank Mr Gerard Lim Ju Boon, Ms Kan Lai Lai Monica, Ms Lia Marahusin and Mr Prabhakaran Gopalan Nair for their services for the 2023 term.

# Board of Management for the Term 2023 to 2025



**Chairperson**

**Mr Alex Yan**  
Head of Corporate Assurance  
CIMB Bank

Date of First Appointment\*: 18 Oct 2014  
(Co-opted on 19 Jan 2013)

Prior Appointment in DSA:  
Honorary Treasurer (2018-2021)

Experience with Charities/Corporates:  
Group Audit Partner, CLSA

Attendance: ●●●●●●●●



**Deputy Chairperson**

**Ms Li Shu Yun**  
Senior Lecturer  
Nanyang Technological University

Date of First Appointment\*: 18 Dec 2010

Prior Appointment in DSA:  
Assistant Honorary Secretary  
(2012-2014)

Experience with Charities/Corporates:  
Member, MINDS

Attendance: ●●●●●●●●



**Honorary Secretary**

**Mr Chan Wing Git**  
Director & HRBP Head,  
Retail Business & Own Brands  
FairPrice Group

Date of First Appointment\*: 17 Nov 2018

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Advisory Panel & HR Committee,  
Make-A-Wish Foundation Singapore;  
Former Group Head of Talent &  
Excitement, Luxasia Pte Ltd

Attendance: ●●●●●●○○



**Honorary Treasurer**

**Mr Jonathan Seow Wei Peng**  
Chief Financial Officer  
Moleac Pte Ltd

Date of First Appointment\*: 22 Jul 2020

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Former Corporate Finance & Business  
Development, Aslan Pharmaceuticals

Attendance: ●●●●●●●○



**Member**

**Mr Adrian Foo Qijing**  
Partner  
Argor Capital Management

Date of First Appointment\*: 26 Jun 2021  
(Co-opted on 22 Jul 2020)

Prior Appointment in DSA:  
Honorary Treasurer  
(2021 till 15 Jun 2023)

Experience with Charities/Corporates:  
Former Senior Vice President, GIC

Attendance: ●●●●●○○○



**Member**

**Mr Cheam Thau Fatt Nicholas**  
Equity Specialist  
HSBC Singapore

Date of First Appointment\*: 10 Jun 2023

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Former Bank Executive, DBS Bank

Attendance\*: ●●●●●



**Member**

**Mr Khairul Alam Bin Mohd Zaini**  
Head of Compliance, Asia  
Union Bancaire Privée S.A.

Date of First Appointment\*: 29 Jul 2021

Prior Appointments in DSA:  
• Rejoined as a Board member in 2021  
• Previous member from 2006  
• Honorary Secretary (2008-2010)  
• Honorary Treasurer (2006-2008)

Experience with Charities/Corporates:  
Former Head of PWM Asia Compliance  
Morgan Stanley

Attendance: ●●●●●○○○



**Member**

**Ms Oh Hui Jun Helena**  
Senior HR Manager  
Sheares Healthcare Management

Date of First Appointment\*: 10 Jun 2023

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Former Senior HR Manager, China  
Aviation Oil (S) Pte Ltd; Former Global  
Reward Business Partner, Colt  
Technology Services; Former Senior HR  
Manager, BreadTalk Group

Attendance\*: ●●●●●



**Member**

**Mr Simon Soh Zhao Kun**  
Director  
Unity Accounting Pte. Ltd./  
Unity Advisory Pte. Ltd.

Date of First Appointment\*: 10 Jun 2023

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Former Manager, Unity Assurance PAC

Attendance\*: ●●●●●○



**Member**

**Mr Teh Chu Tak, Moses**  
Funeral Consultant  
Abound Grace Bereavement Services  
Pte Ltd

Date of First Appointment\*: 26 Jun 2021

Prior Appointment in DSA: None

Experience with Charities/Corporates:  
Former Funeral Consultant,  
Trinity Casket Pte Ltd

Attendance: ●●●●●○○○

\*This refers to the date of first appointment to the Board for a continuous period as of the end of FY2023.  
\*†These members are newly appointed to the Board. Therefore there were only five board meetings from their appointment till 31 Dec 2023.



## Committees

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

### Audit

#### Members

Mr Khairul Alam Bin Mohd Zaini, Chairperson

Mr Simon Soh Zhao Kun

The Audit Committee takes delegated responsibility on behalf of DSA's Board of Management of Down Syndrome Association (Singapore) to:

- (i) Oversee the financial reporting, disclosure process and monitor the choice of accounting policies and principles
- (ii) Ensure a framework of effective audit coverage and the appropriate level of internal and external audits
- (iii) Ensure a framework for Accountability by reviewing all systems and methods of control and reporting in areas including, but not limited to, financial and otherwise including risk analysis and risk management; and
- (iv) Monitor DSA's compliance with all aspects of the law, relevant regulations, and good practices

The Audit Committee met on two (2) occasions during the financial year. During the financial year under review, the Audit Committee:

- Reviewed the report on the audit of DSA's financial statements. The Audit Committee was satisfied with an unmodified audit report issued by the auditor Helmi Talib
- Ensured compliance with the Charity Transparency Framework
- Reviewed DSA's governance practices to ensure compliance to the Code of Governance and submitted the annual Governance Evaluation Checklist to the Commissioner of Charities
- Reviewed the revised Code of Governance (2023) and the Governance Evaluation Checklist 2024 and initiated the following:
  - Development of our Environmental, Social and Governance (ESG) Framework to consider ESG factors when conducting DSA's activities for greater accountability and sustainability
  - Review of DSA's risk management practices and recommendations for enhanced risk management through the development of DSA's Enterprise Risk Management Framework

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.

### Executive

#### Members

Mr Alex Yan, Chairperson

Ms Li Shu Yun

Mr Chan Wing Git

Mr Jonathan Seow Wei Peng

The Executive Committee takes on a 'gate-keeper' role and takes delegated responsibility on behalf of the Board of Management. Its specific responsibilities include:

- Act on behalf of the Board for on-demand activities and make decisions in between meetings to resolve any urgent issues
- Prioritise issues to be presented to the Board for decision
- Provide organisational oversight of implementation of policies and governance
- Oversee strategic planning and decision-making.
- Monitor DSA's compliance with all aspects of the law, relevant regulations, and good practices
- Provide organisational direction for the Executive Director (ED) and acts as a liaison between the Board and the ED

The Executive Committee met on seven (7) occasions during the financial year and worked on key initiatives as below:

- Recruitment and performance management framework for the Executive Director
- Development of DSA's Strategic Plans 2024 - 2028
- Review and monitoring of DSA's organisation health through a self-assessment on the Organisation Health Framework for Social Services developed by the National Council of Social Services
- Ensured full compliance with regulatory requirements including achievement of full compliance of the Governance Evaluation Checklist and submission of Annual Returns to the Commissioner of Charities

### Events, Fundraising and Donor Management

#### Members

Mr Jonathan Seow Wei Peng, Chairperson

Mr Gerard Lim Ju Boon

Ms Loo Jing Min

Mr Simon Soh Zhao Kun

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

The Events, Fundraising and Donor Management Committee met on seven (7) occasions during the financial year. The committee worked on key initiatives including:

- Oversight of DSA's key fundraising events in 2023, including:
  - World Down Syndrome Day 2023
  - Charity Movie 2023
  - Mystique 2023
- Oversight of advocacy efforts through DSA's Down Syndrome Awareness Month Online Campaign
- Oversight of DSA's fundraising and donor management

## Finance

### Members

Mr Adrian Foo Qijing, Chairperson

Mr Gerard Lim Ju Boon

Ms Kwok Li Ching

The Finance Committee (FC) takes delegated responsibility on behalf of the DSA's Board of Management to provide advisory and oversight of all financial matters of DSA and assure the fiscal stability and long-term economic capability to align with and support its strategic plans and mission.

The FC reports to the Board on all financial issues, advising the Board of Management the following matters:

- Review the financial strategy and the long-term sustainability of the organisation
- Review and ensure consistency between operational and capital budgets and the organisation's plans
- Review annual budget initially prepared by Management and recommend annual budget for Board's approval
- Review annual budget at mid-year and recommend adjustments for Board's approval at mid-year as necessary

- Review and monitor monthly financial management accounts and performance
- Review the annual report and accounts and advise the Board on its adoption
- Review DSA's policies and procedures related to finances, investment and Anti-Money Laundering and Countering Terrorism Financing (AML/CTF) in compliance with relevant statutory and regulatory requirements and guidelines
- Recommend financial guidelines, including the reserves policy, to the Board and ensure that DSA maintains good and sustainable finances and reserves
- Implement appropriate internal controls to manage and monitor the charity's funds and resources, including key policies and processes for:
  - Revenue and receipting;
  - Procurement and payment; and
  - Delegation of authority and limits of approval
- Review and ensure regular and accurate monitoring and accountability for funds and report to the Board on any financial irregularities and concerns
- Review and advise Board on loans, donations, grants, or financial assistance provided by DSA which are not part of the core charitable programmes listed in its policy
- Advise the Executive Director and other appropriate staff on financial priorities and information systems related to accounts
- Regularly identify and review key financial risks that DSA is exposed to and refer to the organisation's processes to manage these risks
- Ensure that the investment objectives, policies, and guidelines are consistent and appropriate
- Direct and monitor short and long-term investments of DSA in accordance with the Investment Policy and in compliance with the guidelines set by the Board
- Report on the investment performance and financial condition of the Fund to the Board on a half-yearly basis

The FC met on two (2) occasions during the financial year and following matters were discussed:

- Mid-year review and revision of Budget for Financial Year 2023
- Approval of the Budget for Financial Year 2024
- Review and revision of DSA's Anti-Money Laundering and Countering Terrorism Financing (AML/CTF) policy, which was subsequently approved by the Board for adoption
- DSA's existing investment portfolio comprising Fixed Deposit and Treasury Bills. Both investments are low-risk investment options with a reasonable income yield averaging between 3.4% - 3.9%

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

The FC will continue to provide guidance and recommendations to the board to ensure DSA's financial policies and procedures remains robust, compliant with regulations and aligned with best practices thereby safeguarding and prioritising DSA's interest.

## Human Resource

### Members

Ms Oh Hui Jun Helena, Chairperson

Mr Chan Wing Git

Mr Michael Sean

Ms Elyse Lim

The Human Resource (HR) Committee was established to provide advisory to the Board and the Management Team on all HR matters and takes delegated responsibility on behalf of the Board of Management to provide oversight and advisory to the Board and Executive Director (ED) on all Human Resource (HR) matters and support the ED in managing HR matters. Its specific responsibilities include:

- Review HR strategies, policies and procedures and make recommendations for Board's approval to ensure adequate human capital and effective human resources to support DSA's vision and mission and long-term sustainability
- Review DSA's employment practices and ensure compliance with statutory and regulatory requirements, guidelines, and best practices. (e.g., Code of Governance for Charity and Institutions of a Public Character, Fair Employment Practices and Diversity Equity Inclusivity)
- Review DSA's Code of Conduct and provide oversight on its application appropriately to reflect DSA's values and ethics
- In consultation with the ED, review and make recommendations to the Board on:
  - Performance management framework
  - Succession planning and appointment of senior management staff (i.e., ED and direct reports)
  - Compensation philosophy, salary structures and ranges
  - Annual increment, performance bonus rates and any special payments corresponding to the staff performance ratings
  - Disciplinary cases leading to termination or dismissal should be reviewed by the HR Committee and tabled at the Board for approval
- Provide advisory to the ED as required on HR management matters
- Review employees' salaries and benefits annually and make recommendations for the Board's approval
- Acts as a Grievance Board for formal written grievances against the Executive Director or when an

employee formally appeals a decision by the Executive Director to the Board. Ensure regular audits of HR processes, review and address the audit findings

- Ensure policies and procedures are in place to prevent Conflict of Interest, Workplace Harassment, and/or abuse of authority
- Work with Audit Committee and/or the ED to review and address whistle-blowing cases relating to employment, workplace harassment, and/or HR matters
- Review and provide oversight on DSA's HR management and internal controls to safeguard the interests of the charity
- Regularly identify and review the key HR risks and refer to DSA's processes to manage these risks
- Any additional matters delegated to the Committee by the Board

The HR Committee met on two (2) occasions during the financial year and discussed the following:

- Staff learning and development plan including sponsorship of staff for continuing professional education
- Salary review with reference to salary guidelines recommended by the National Council of Social Service
- Staff performance appraisal and corresponding annual increment, performance bonus and special payments
- Reorganisation plans to support DSA's Strategic Plan 2024-2028

No staff were involved in setting their remuneration. No board members are remunerated for their Board services in the financial year. 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.

## Information Technology

### Members

Dr Leong Chou Ching, Chairperson

Mr Kelvin Ho Pang Chiang

Mr Chua Chee Kng

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 the 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

In 2023, it was discussed that the IT Committee would review DSA's IT infrastructure and capabilities to support its strategic plans for the next five years upon finalisation of the plans.

## Leave No One Behind

### Members

Mr Alex Yan, Chairperson

Ms Li Shu Yun

Mr Jonathan Seow Wei Peng

Ms Kan Lai Lai Monica

Mr Teh Chu Tak, Moses

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.

The LNOB Committee met on two (2) occasions during the financial year. As part of the strategic review and planning exercise conducted in 2023, the objectives of the committee were integrated into DSA's Strategic Plan 2024-2028 with the recommendation to establish a new Support and Advocacy Services department to ensure continued emphasis and efforts to reach out to persons with Down syndrome who are not receiving the required services to meet their needs or fulfill their potential.

## Nomination

### Members

Mr Chan Wing Git, Chairperson

Mr Alex Yan

Ms Li Shu Yun

Mr Jonathan Seow Wei Peng

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 independent Board members and an appropriate balance of expertise, skills, attributes, and abilities among the Board members
- Identifying potential Board member candidates and exploring their interest and availability for the Board and working committee service

- Facilitating the recruitment, orientation and onboarding process for Board members and senior management

In 2023, the Nomination Committee meets after the Executive Committee meetings to discuss any matters related to nominations as required. In 2023, the Nomination Committee conducted the following:

- Review of nominations for election of members for the Board of Management conducted during DSA's 26th AGM on 10 June 2023
- Review of independence and balance of expertise, skills, attributes and abilities among the new Board of Management elected in 2023
- Recruitment, orientation and onboarding of new Executive Director

## Research & Ethics

### Members

Ms Li Shu Yun, Chairperson

Dr Ng Boon Yuen

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

The Research & Ethics Committee met on two (2) occasions during the financial year and discussed the following:

- Proposals for two research projects on the evaluation of DSA's programmes and services
- Proposal for presentation at the World Down Syndrome Congress in 2024
- DSA's research masterplan

## Services

### Members

Mr Cheam Thau Fatt Nicholas, Chairperson
Mr Simon Soh Zhao Kun, Deputy Chairperson
Ms Belle Chia
Ms Chandrika Mano
Mr Jonathan Seow Wei Peng
Ms Kristin Van Burm
Mr Teh Chu Tak, Moses
Mr Nicholas Netto

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 DSA's programmes.

The Services Committee met on three (3) occasions during the financial year and discussed the following:

- DSA's service delivery principles
- Review of DSA's programmes and services
- Strategic plans for DSA's programmes and services
- Recommendation for development of DSA's Programme Management Framework

The general management of DSA is overseen by the Board of Management. 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 programmes and services. There were **23 full-time and 3 part-time** staff under the employment of DSA as of 31 December 2023.

## Key Management Executives

*Yeo Eng Ann, Ando,  
Former Executive Director*

Mr Yeo Eng Ann Ando was appointed as the Association's Executive Director on 11 November 2019. Prior to joining DSA, Mr Yeo was the Executive Director of the Singapore Association for the Deaf (2007 to 2011) and the Singapore Association of the Visually Handicapped (2015 to 2019). Mr Yeo left the Association on 30 June 2023.

*Evelyn Lai,  
Executive Director*

Ms Evelyn Lai was appointed as the Association's Executive Director on 15 May 2023. Ms Lai was formerly the Executive Director of The Singapore Association of Social Workers (2022-2023) and Viriya Community Services (2004-2021).

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

Mdm Premalatha joined the Association on 11 January 2021. Mdm Premalatha was formerly a Master Psychologist at AWWA and a Senior Assessment Specialist at the Singapore Examinations and Assessment Board (SEAB).

# 6 – Organisation Chart

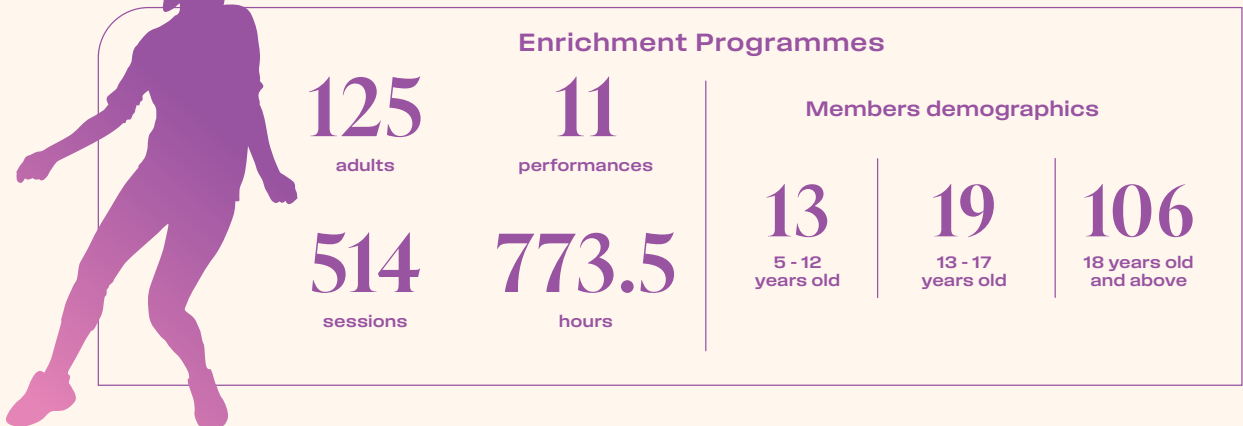
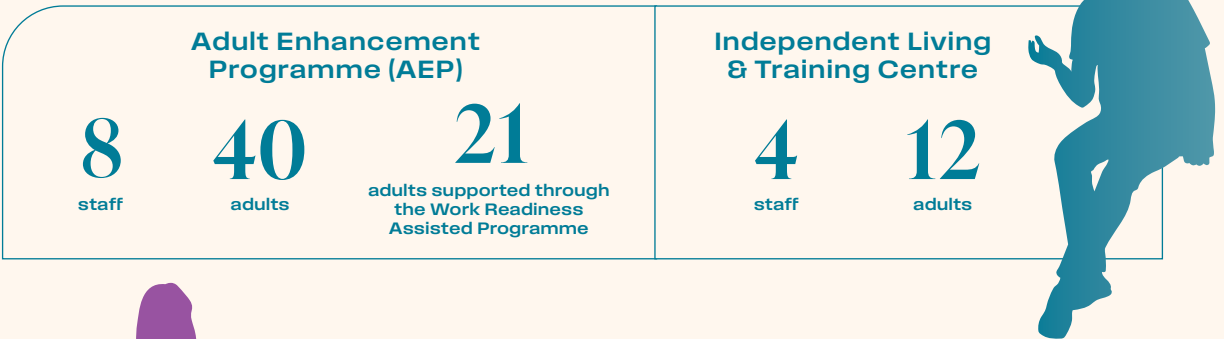
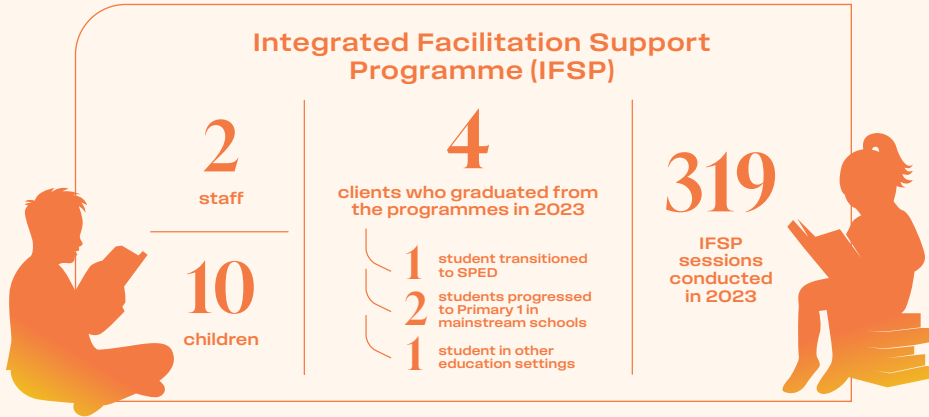
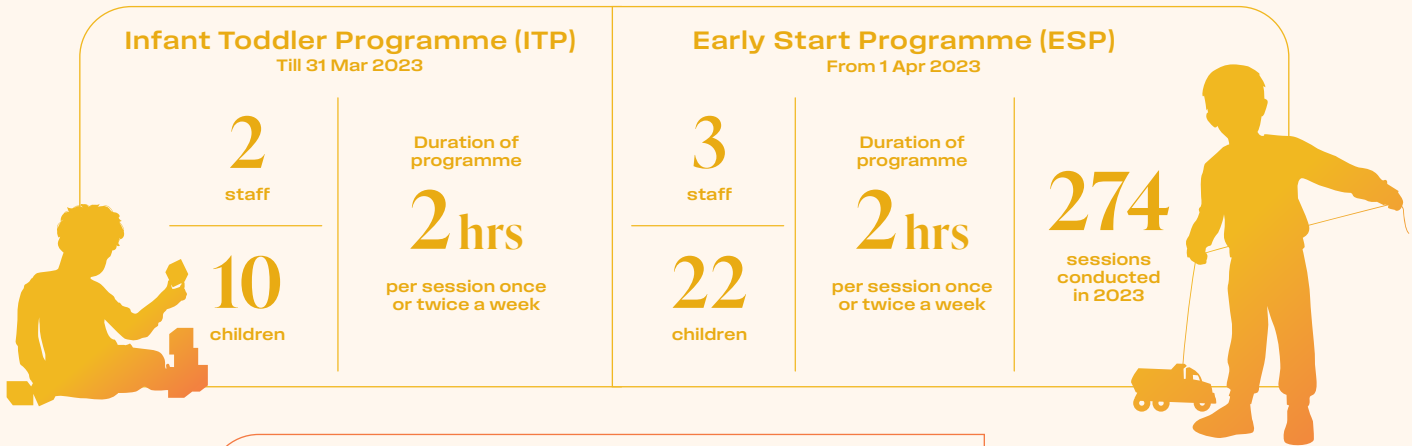
## Board of Management

**Executive Director**  
Yeo Eng Ann Ando (Till 30 Jun 2023)  
Evelyn Lai Sok Wei (From 15 May 2023)

Secretariat		Services										
Admin	Finance	Community Partnership & Corporate Communication (CPCC)		Adult Education Services (AES)		Children Education Services (CES)		Support Services (SS)				
				Adult Enhancement Programme (AEP)	Independent Living & Training (ILT) Centre	Early Start Programme (ESP)	Integration Facilitation Support Programme (IF-SP)	Membership & Enrichment Programmes	Family Support Services	Programmes & Services		
		Assistant Director Premalatha d/o Parasuraman										
Manager Lillian Han Siew Chow	Manager Yen Nie Tjia	Head Joanne Toh Pei Ting (Till 29 Nov 2023)	Head Catherine Michael (Till 9 Nov 2023)	Head Simonsoon Michael Todd (Till 21 Jun 2023)	Head Viemala Davis Kelaver							
		Senior Executive Alicia Ang Chor Wen (Till 2 Jun 2023)	Senior Training Officers Nur Shuhada Binte Suhaimi  Simon Ting Sia Han	Senior Training Officer Uthayan s/o Ellangovan (From 4 Sep 2023)	Senior Early Intervention Teacher Tan Hui Hoon	Senior Executive Amelia Sim Wan Ling						
HR & Admin Executive Lo Yan Kai		Executive Nur Sulyanna Sumali	Training Officers De Cruz Angeline Judith  Siti Nur Fadhilah Binte Abdul Halim (Till 30 Sep 2023)  Lee Ying Suan  Choo Chee Wah (From 18 Sep 2023)  Shannon Goh (From 18 Sep 2023)	Training Officers Amy Soong Ian Mei (From 26 Jun 2023)  Dorren Ong Li Fun (Till 17 Mar 2023)	Early Intervention Teachers Dawn Quek Wei Ming  Tan Hui Wen (Till 2 Jan 2023)  Sajitha Aboobacker (From 11 Sep 2023)	Special Education Teachers Siti Arzlanita Binte A'pai  Gayathri Devi d/o Ramachandra	Executive Steffi Tjong		Senior Coordinator Nallamah d/o Ambalavanar			



# 7 – Programmes and Services



## Children Education Services

### Infant Toddler Programme (ITP)

Till 31 March 2023

ITP was an Early Intervention Program registered with the Ministry of Social and Family Development. ITP provided transdisciplinary support for children with Down syndrome aged 0 to 48 months to meet their learning needs and achieve their developmental milestones. The programme works with family members and caregivers to equip them with knowledge and skills to best care for and facilitate the children's development through the preschool years and transition to Early Childhood Development Centres (ECDC). The programme also provided caregivers' support to share information and address caregiving challenges. ITP underwent a review and was enhanced and renamed as Early Start Programme from 1 April 2023.

### Early Start Programme (ESP)

ESP was started on 1 April 2023. ESP provides transdisciplinary early intervention and therapy services for children, aged between 0 and 36 months, with



Joy



Mia



Rino

Down syndrome and other developmental disabilities, especially those awaiting enrolment into the Early Intervention Programme for Infants and Children (EIPIIC). ESP's main objective is to provide timely and essential support for these young individuals during the critical developmental period in early childhood to promote their overall development and strengthen their foundation for future learning and lifelong development and wellbeing for an overall better quality of life.

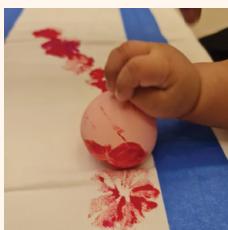
ESP is a caregiver-accompanied programme and parents are guided during the session and equipped with knowledge and skills to continue to provide ongoing stimulation and support at home to maximise the children's development.

ESP has had a profoundly positive impact on the lives of children with Down syndrome and other special needs, fostering holistic development and enabling them to reach their full potential. The programme's emphasis on collaboration among educators, therapists, and parents have also yielded outstanding outcomes.

In 2023, our children participated in DSA's Annual Mystique Auction Art Project. Together with their caregivers, the children made cushion covers which were auctioned off and raised \$1,000 to support DSA's programmes and services during DSA's Mystique Charity Auction.

### Integrated Facilitation Support Programme (IFSP)

IFSP aims to promote the inclusion and academic performance of students with Down syndrome, aged 3 to 14, in mainstream education settings including early children education centres and primary schools. IFSP teachers collaborate with educators and other staff in mainstream schools to provide holistic support



ESP Annual Mystique Art Auction Project

for IFSP to enhance their academic performance, social interaction and life skills. Where necessary, the programme also works with the school on inclusive education initiatives such as talks and workshops on supporting students with special needs.

IFSP teachers are trained in both mainstream and special needs education provide itinerant one-to-one support to the students in their respective schools to meet the specific learning support required by each student and augment the school's curriculum and teaching.

Through the programmes, participants reported a greater sense of belonging and acceptance in their respective schools. Two students who were in their graduating years successfully gained entry into the next level of education in mainstream schools. Parents also reported increased understanding and capability to support their children's education through regular communication and support with the IFSP team.

### Speech and Drama School Holiday Programme

DSA organised a three-day Speech and Drama School Holiday Programme for Children with Down syndrome in November 2023. In a positive environment and company of their peers, the children had fun while learning key communication skills and enhancing their confidence in expressing themselves. The programme provided meaningful engagement and motivated the participants to communicate with others more.



Clockwise from top left: Nolan Leong, Cyrus, Gwen, Zachary



# Adult Education Services (AES)

AES supports persons with Down syndrome and other special needs from the age of 18. AES provides specialist support to promote ongoing learning and holistic development of our adult learners, develop their capability for independent living and facilitate their meaningful engagement with the community.

The key AES programmes include:

1. Adult Enhancement Programme (AEP)
2. Enhanced Independence Programme (EIP)
3. Work Readiness Assisted Programme (WRAP)

AES hopes to enable and empower our adult learners to achieve the following goals and objectives in the table on the right.

Goals	Objectives
Ongoing Learning and Development	<ul style="list-style-type: none"> <li>• Achieve holistic development across five key development domains including: <ul style="list-style-type: none"> <li>- Physical</li> <li>- Emotional</li> <li>- Cognitive</li> <li>- Social</li> <li>- Language</li> </ul> </li> </ul>
Capability for Independent Living	<ul style="list-style-type: none"> <li>• Manage self-care and activities of daily living</li> <li>• Develop independent living skills</li> </ul>
Meaningful Engagement with the Community	<ul style="list-style-type: none"> <li>• Establish positive relationships.</li> <li>• Participate actively and meaningfully in the community</li> <li>• Enhance employment capability and performance</li> </ul>



## Adult Enhancement Programme (AEP)

AEP focuses on the ongoing learning and development needs of our learners across five key development domains to enhance our learners' capability for essential functional life skills for independent living and employment.

AEP provides a range of training for our learners to gain knowledge and skills across different domains and opportunities for them to practice their skills in real-life situations to promote mastery of essential functional life skills for independent living in the community.

AEP supported 40 learners in 2023. In addition to the regular daily training and activities, AEP conducted the following activities in 2023:

Real-life skills	Training and activities
<b>Physical</b> <ul style="list-style-type: none"> <li>• Gross motor skills</li> <li>• Sports and physical activities</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly Boxercise</li> <li>• World Down Syndrome Day 2023 (Workout supported by SportCares)</li> <li>• Joint gross motor activities with schools</li> <li>• National Day Fitness Workout with WINGS</li> <li>• Bowling with RSVP volunteers at Orchid Country Club</li> <li>• Bowling at Singapore Island Country Club supported by the Singapore Disability Sports Council</li> </ul>
<b>Independence</b> <ul style="list-style-type: none"> <li>• Activities of daily living</li> <li>• Food and nutrition</li> <li>• Food preparation</li> <li>• Computer and digital</li> <li>• Job skills</li> </ul>	<ul style="list-style-type: none"> <li>• Job hardening session at DSA Thrift Shop</li> <li>• Thrift Shop Jumble Sale June 2023</li> <li>• Learning journey to Indeed Singapore</li> <li>• 'Enabling Academy Learning Festival' roadshow held at Enabling Village</li> <li>• Snow skin mooncake making supported by Eat What Pte Ltd</li> </ul>
<b>Social Relationships</b> <ul style="list-style-type: none"> <li>• Social and interpersonal skills</li> <li>• Leisure and recreational activities</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly Boxercise</li> <li>• World Down Syndrome Day 2023 Workout supported by SportCares</li> <li>• Joint gross motor activities with schools</li> <li>• National Day Fitness Workout with WINGS</li> <li>• Bowling with RSVP volunteers at Orchid Country Club</li> <li>• Bowling at Singapore Island Country Club supported by the Singapore Disability Sports Council</li> </ul>
<b>Psychological</b> <ul style="list-style-type: none"> <li>• Art and Craft</li> <li>• Mindfulness and mental health</li> <li>• Social and emotional skill</li> </ul>	<ul style="list-style-type: none"> <li>• Weekly art and craft sessions</li> <li>• Art Workshops supported by Enabling Village</li> </ul>
<b>Environment</b> <ul style="list-style-type: none"> <li>• Community integration</li> </ul>	<ul style="list-style-type: none"> <li>• Performance at NCSS Town Hall and Chinese New Year Celebrations</li> <li>• Visit to Port of Singapore Authority</li> <li>• Self-advocacy sharing at CHIJ Toa Payoh</li> <li>• Volunteering at Sarah Active Ageing Centre</li> <li>• Volunteering at Martha Active Ageing Centre</li> <li>• Engagement with Zebra Technology</li> <li>• Participation in 'Sentosa Cares Week'</li> </ul>



### Enhanced Independence Programme (EIP)

EIP was developed as a transitional programme as part of the different progression pathways to meet the specific needs of selected learners. EIP built on the foundation of the programmes previously conducted at the Independent Learning and Training (ILT) Centre. The ILT Centre is purpose-built to facilitate offering a modular programme to enhance the functional life skills of our adult learners and facilitate their transition towards independent living in the community.

EIP seeks to enhance the independent living skills of learners with higher functional capabilities. EIP trainers facilitate the learners in planning and conducting self-initiated activities to develop their decision-making skills and practise various functional life skills they have learnt. EIP learners are also given opportunities to play an active and valued role in society through community integration and volunteer activities.

In 2023, 12 learners attended EIP sessions twice a week to enhance their capability in the following:

- Social skills
- Vocational skills
- Food preparation
- Community integration



Job Readiness Training on every Tuesday and Thursday.



Job Training at DSA Thrift Shop

### Work Readiness Assisted Programme (WRAP)

WRAP was launched in July 2023. The programme bridges the disconnect between skills training and job support to better align employers' expectations and our learners' job competence. WRAP provides the following support for learners:

- Soft and Hard Skills Training to enhance learners' job readiness
- Community Participation Skills Training
- Job matching and job placement
- Job trials and on-the-job training in sheltered or open employment
- Weekly check-ins with learners to provide ongoing social and emotional support
- Regular site visits and check-ins with employers to review performance and offer necessary support

In 2023, WRAP supported 21 learners. As of 31 December 2023, all 21 learners completed 48 hours of soft and hard skills training each. In addition, eight learners attended and successfully completed a two-day training, 'Basic Conversational English' at ITE Central College. Upon the completion of the training, two learners were successfully placed in employment and supported with on-the-job training.



Interview session with potential employers



Picture was taken with Lecturer Ms. June Ho & Ms. Kalpana Ranganathan (ITE College Central)



From left to right: Learner Kenneth Tong, Enoch Teh, Dawson Tan, Lim Ming Fei, Angie Ng Hui Bin & Manpreet Kaur



## Outcome and Impact

Through the various AES support, 15 of our learners were engaged in open employment in 2023 with 9 different employers in various sectors. Our other learners were also given various opportunities in supported employment.

## Parent-Trainer Conferences

The trainers maintain regular contact and active engagement of our learners' caregivers and family members to strengthen the support towards our learners' development and success.

In November and December 2023, AES conducted Parent-Trainer Conferences to review our learners' progress and achievements and refresh learning and development plans with our learners and their caregivers. The caregivers provided encouraging and positive feedback as follow:

- **Learners' Progress:** Parents expressed satisfaction with the progress achieved by the learners in 2023. Many noticed improvements in their children's overall development, spanning cognitive, physical, and emotional growth
- **Involvement in Activities:** Parents highlighted their children's active participation and enthusiasm in various AES activities. They've observed a genuine interest in engaging in morning exercises, boxercise sessions, baking, and food preparation
- **Gross Motor Skills:** Parents indicated satisfaction with the enhancement in their child's gross motor skills, citing increased coordination, balance, and agility attributable to the activities implemented at AES
- **Social and Emotional Skills:** Parents noted improved communication, empathy, and cooperation among their children

- **Food and Nutrition Education:** The emphasis on educating learners about healthy eating habits and nutrition were well-received. Parents have expressed satisfaction with their children's knowledge, and noticed positive changes in eating habits at home.
- **Outings and Experiences:** AES-organised outings and experiences were highly regarded by parents. Parents shared that these initiatives for providing real-world learning opportunities, broadening their child's horizons, and fostering a sense of exploration and curiosity.

## Staff Training & Development

AES staff undergo regular training to enhance their knowledge and skills and participate in various professional development activities to contribute to our collective capacity and capability to support our learners well. In 2023, the team attended the following:

- Research discussion on PWDs taking public transport conducted by the Public Transport Council
- Community of Practice for Disability Employment Professionals
- Dementia Care and Support conducted by the Centre for Seniors
- NCSS Social Service Summit
- Mental wellbeing and anxiety in persons with Intellectual Disability
- Sharing on 'Persons with Down Syndrome and Ageing' with SG Enable
- Singapore Mental Health Conference
- Visits to other disability services e.g., Metta Welfare Association, Enabling Services Hub @ Tampines
- Caregivers' visit to Bizlink on Supported Employment



Brandon Wong and Lee Pei Yun doing Job Trial at ONS.



Clockwise from top left:  
Dance, Drums and Zumba  
groups performing  
during events.

## Enrichment Programmes

DSA conducts Enrichment Programmes in the areas of Arts, Education, and Sports & Fitness for persons with Down syndrome and other special needs aged 5 years and above. The programmes are designed to contribute to build and strengthen members' cognitive, emotional, physical, and social development and support our members in fulfilling their aspirations and potential. The objectives of the programmes are:

- Provide opportunities for members to acquire new skills and enhance their capabilities
- Develop confidence of members in pursuing their interests and fulfilling their potential
- Engage members and strengthen their social skills and support network
- Showcase the abilities of DSA members and advocate for recognition of their value and contributions

DSA's Enrichment Programmes offer regular weekly training and performance opportunities. In 2023, our trained and qualified trainers delivered 514 training sessions to guide our members in developing their capabilities in their respective interests.

In addition to training, DSA also worked with various community partners and offered 11 performance opportunities for our members to showcase their talents and gain self-confidence and a sense of achievement in the process. The performances also seek to educate the public and community on the various capabilities and talents of individuals with Down syndrome and other special needs and their contribution to society.



## Performances in FY2023

7 January	Tamil Variety Show – Dance performance
18 March	World Down Syndrome Day – Aikido, Dance, Drums, Speech & Drama, Zumba performances
16 April	Esplanade, Theatres on the Bay – Dance performance
27 July	RSVP Singapore Appreciation Day and 25th Anniversary – Dance performance
4 – 6 August	ART:DIS 30th-year performance – Welcome To My World 2023: CHACHAMBO! Taking Flight – Dance performance
9 August	Radin Mas Community Centre National Day Celebration – Zumba performance
28 October	DSA Mystique – Dance performance
30 October	Standard Chartered Awards Night – Dance performance
4 November	Purple Parade – Dance performance
15 November	Extra•Ordinary Celebration 2023 – Drums performance
25 November	Woodlands Community Centre Deepavali Celebration – Dance performance



## Insights of the Enrichment Programmes

From the June and December 2023 feedback collected on Enrichment Programmes, over 90% of caregivers expressed satisfaction with the programmes and 84% attested to their children's development in physical coordination, social behaviours, understanding of activity, and application of skills and techniques.

Caregiver feedback	Jan - Jun 2023	Jul - Dec 2023
Number of caregivers who provided feedback	18	25
Percentage of caregivers who indicated satisfaction with the programmes (%)	94	92
Percentage of caregivers who indicated progress in their child in the following areas after attending DSA Enrichment programmes (%)		
<b>Physical Coordination</b> Planning and executing gross motor skills (%)	95	92
<b>Social Behaviour</b> Working with others, communicating, and responding when given instructions (%)	89	88
<b>Understanding of Activity</b> Have a better understanding of the activity taught (%)	94	92
<b>Application of Skills and Techniques</b> Ability to apply the skills and techniques learnt (%)	94	84

## Family Support Services

DSA's Family Support Services (FSS) provide critical support for family members and caregivers to ensure that they are able to provide quality care for their loved ones with Down syndrome and other special needs, and to promote their wellbeing while they provide care.

FSS' objectives are to:

- Enhance caregivers support
- Enhance caregivers capability

The programmes and support provided by FSS include:

- Caregiver Support Group
- Caregiver Ukulele Group
- Talks and Workshops
- DSA Financial Assistance
- Deputyship and Care Planning

### Caregiver Support Group (CSG)

DSA's Caregiver Support Group (CSG) establishes a comprehensive support network for our caregivers and enhances their connection to the community.



The initial Kopi Chat session with caregivers to discuss the CSG initiatives and hear their thoughts.



Caregivers enjoy the CSG Chair Yoga sessions which promote wellness and respite care.



# \$16,366

amount supported  
by DSA Financial  
Assistance Fund

# 8

families supported  
by DSA Financial  
Assistance Fund

# 134

caregivers  
supported  
through FSS



By fostering mutual support within the group, caregivers are empowered and reassured that they are not navigating this journey alone. They participate in friendly discussions covering various topics, including future care planning, building resilience in caregiving, and unwinding together in the monthly chair yoga sessions. In 2023, 12 CSG sessions were conducted.

In 2023, DSA also started a Parents Sharing Group for parents to share their experiences and resources with other parents in addressing the unique concerns of supporting their children with Down syndrome. The Parents Sharing Group which started in October 2023 met twice in 2023 and discussed key needs and concerns of parents.

### Caregiver Ukulele Group

The DSA Ukulele Caregiver Group made a strong comeback in July 2023 after a short break, welcoming both familiar members and new faces to the session. The group offers not only a space for caregivers to seek respite, but also strengthens the sense of camaraderie among members.

In 2023, the group had 23 practice sessions.



The caregivers learn how to strum their ukuleles under the guidance of Mr. Andrew Koh (Ukulele Instructor)



### Tuning In with Edna: Ukulele Lessons Made Fun

Music is for the soul, and learning to play ukulele with DSA has been one of the best decisions I have made lately. Teacher Andrew makes it easy to learn the ukulele, he and the team have been very patient and inclusive through my musical journey. The classes are very engaging, fun, and with the right amount of seriousness and challenge. I always finish my classes with a sense of happiness and accomplishment, and learning helps me manage my stress levels from caregiving because I now enjoy playing my ukulele at home with my favourite songs. I am proud to be a part of this team.

### Talks and Workshops

FSS aims to nurture mental well-being and provide valuable insights to enhance the overall caregiving experience, fostering resilience and a sense of fulfilment in their caregiving journey. FSS partnered with experts in the field to arrange customised workshops covering topics important for the Down syndrome community throughout the year. The topics included legal, medical, and advocacy concerns among others.

The workshops provided caregivers with up-to-date and relevant expertise, equipping them with the knowledge and skills necessary to navigate the complexities of caregiving.

### Outcome and Impact

Through FSS and CSG activities, caregivers developed practical skills such as behavior management, and effective communication, which improved their caregiving competencies. They were provided with respite, stress reduction techniques, mindfulness practices, and self-care tips which provided good support in their caregiving journey. Caregivers experienced an increase in social support, providing them with a supportive network for sharing experiences, advice, and encouragement.

### DSA Financial Assistance

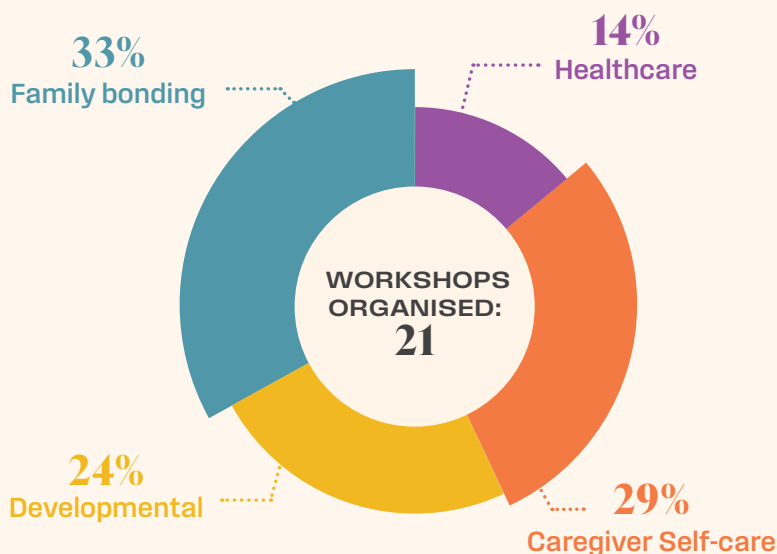
In 2023, DSA provided financial assistance amounting to \$16,366 to eight members and their families. The funds were used to support their participation in various training and development programmes and Enrichment Programmes to support the needs of our members and their development to their fullest potential.

### Deputyship and Care Planning

DSA works with parents to identify and discuss suitable pathways for their child with special needs. Areas of discussion include education, health, and social needs. Relevant resources will also be shared with parents to aid them in making informed parenting decisions. DSA also partnered with NUS Law School with their deputyship applications. In 2023, there were two sharing sessions on deputyship and care planning conducted for parents and family members. Six families were supported for the future care of their children with Down syndrome.



Clockwise from top left: Caregivers attended "Dementia" talk and screening led by Ms Lily Gan (Brahm Centre), DSA collaborated with the RSVP team for the family bonding baking workshops led by Ms Elaine Teng (Elaine's Kitchen), Caregivers attended "Managing Challenging Behaviour" workshop led by Ms Lynette Khoo (Kidz OTC), Caregivers and siblings attended "Macrame" workshop led by Ms Joette Loh (Knoette)



# 8 — Public Education and Advocacy

## Down Syndrome Awareness Campaign

In conjunction with the Down Syndrome Awareness Month in October, DSA organised a campaign to raise awareness and promote social inclusion and community engagement of persons with Down syndrome.

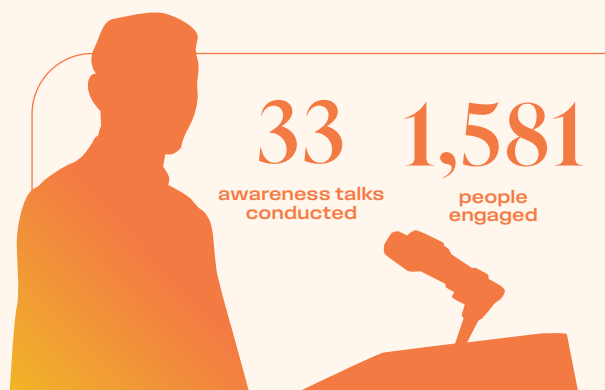
Based on the theme “With Us Not For Us”, the campaign highlighted the fundamental human-based approach where people with disabilities are viewed as rights-holders in making decisions about their lives, working in partnership with others to improve their lives, instead of being dependent on charities and the people around them.

The campaign advocated for opportunities for individuals with Down syndrome to live independently and meaningfully in the community. The campaign also called for all to recognise the rights and abilities of persons with Down syndrome and come together to provide equal opportunities and build a supportive ecosystem for persons with special needs and create an inclusive society. There were 538 pledges from the public to stand with persons with special needs, embrace diversity and advocate for an inclusive society.

The campaign microsite featured DSA members and highlighted their varied talents and abilities. One of whom is Lin Chunru, a talented artist whose drawings breathe life into expressions of joy and togetherness. Chunru participated in this year's National Day Parade pack design. Through her artwork and actions, Chunru has been an active self-advocate promoting awareness and acceptance of individuals with Down syndrome, effectively nurturing a more inclusive perspective toward individuals with Down syndrome and other special needs.



Chunru with the 'Blooming Singapore' bag, a collaboration with five other artists with disabilities, for Singapore National Day Parade.







Complementing the Mystique Charity Gala Dinner auction, the microsite included an online auction to raise funds for DSA's programmes and services to support the development and capability of our members for independent living. The auction featured sponsored items and many of our members' beautiful art pieces which expressed our members' perspectives and experiences. Their artworks were self-advocacy tools to advocate for their rights and call for due recognition of their abilities and talents. The auction featured 46 items and raised \$52,850 in support of DSA's general funds.



Jiaying (2<sup>nd</sup> from the left) with DSA Fusion Dancers

### Goh Chok Tong Enable Awards 2023

DSA member Weng Jiaying, received the Goh Chok Tong Enable Awards 2023. She was among 14 recipients at the award ceremony held at the Istana on 11 December 2023. 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 fourth consecutive year that DSA members were conferred the award. Born with Down syndrome, Jia Ying began dancing as a student at Katong Special School and she has since performed extensively on both local and international stages, showing her talents while raising awareness of the abilities of persons with Down syndrome and other special needs.

### Purple Parade 2023

Together with our corporate partner for 2023, Tate & Lyle Asia Pacific Pte Ltd, the DSA contingent comprising close to 100 members, caregivers, volunteers and staff joined more than 13,000 participants to promote inclusion and celebrate abilities at The Purple Parade held on 4 November 2023.

Our members also put up a Zumba performance showcasing their talents and adding to the celebratory mood. Merchandise designed by our members was placed on sale as part of the carnival. We were glad to witness strong support for our members' performance and sales of merchandise at DSA's booth. The DSA booth featured items created by our members and merchandise nearing our members' artworks.

Throughout the day, we witnessed heartwarming interactions and engagements among our members and all participants regardless of abilities. The inclusive atmosphere and being in the sea of purple reminded us that together we would be able to drive positive changes and promote a more inclusive society with equal opportunities for individuals with Down syndrome and other special needs.

Participants had fun and DSA was glad to be awarded the Eco-Friendly Contingent Award. We thank The Purple Parade organising committee for the valuable opportunity and memorable experience and we look forward to the Purple Parade in 2024!

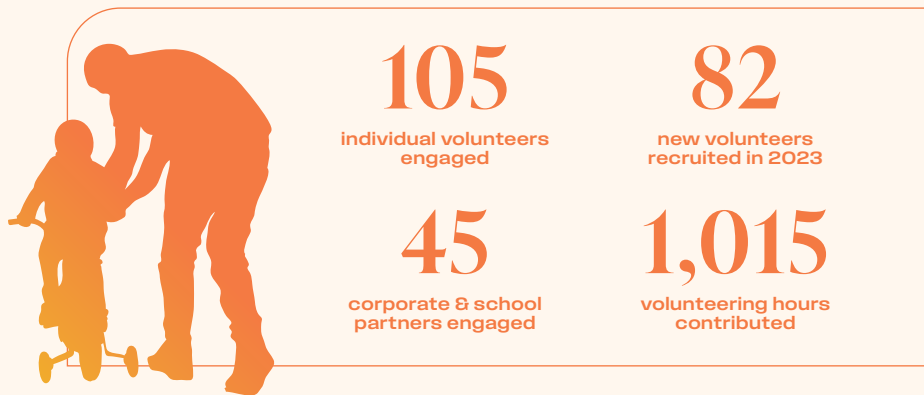


DSA receiving the Eco-Friendly Contingent Award at the Purple Parade Appreciation Event



DSA Contingent @ Purple Parade March

## 9 – Our Supporters and Community



### Volunteer Orientation

All volunteers with DSA will attend an in-depth orientation session by staff before embarking on their journey as full-fledged volunteers. This helps to educate and equip them with the necessary skills required so they can contribute effectively and efficiently as an integral part of the organisation. It also helps to set the expectations for those interacting with our beneficiaries, what to expect and how to communicate better with the clients. These sessions are conducted either virtually or at the centre, with the latter usually involving an additional briefing by one of the trainers from the Adult Education Services (AES). Once they have completed the orientation, volunteers are ready to be deployed to their preferred area of volunteering. There are four main types of volunteering - Regular, Episodic, Event-based and Skill-based.

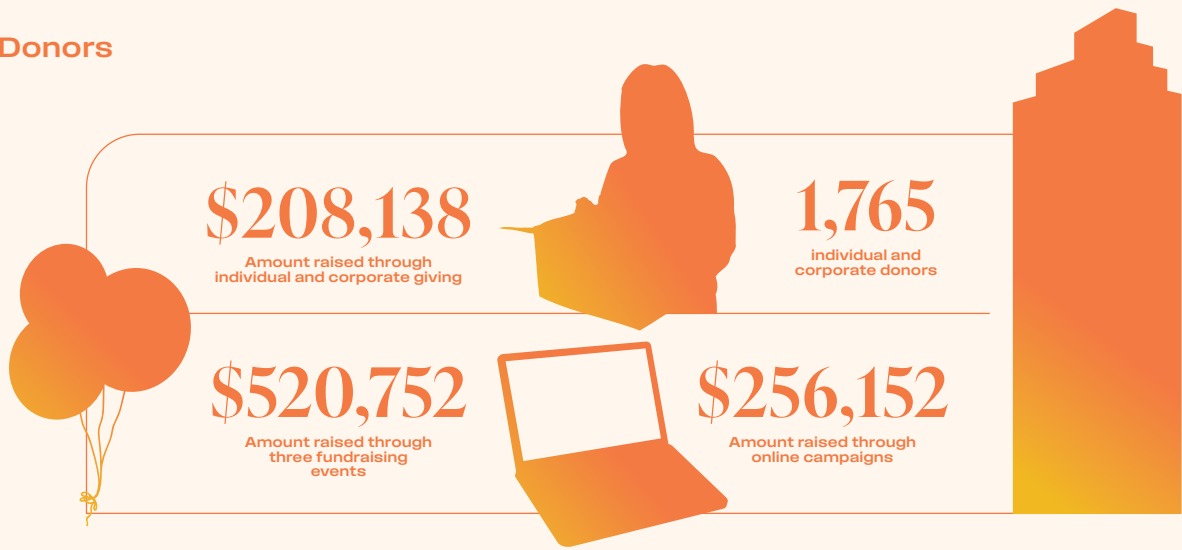


In 2023, we had 10 individual volunteers who regularly supported the Adult Education Services, Enrichment Programmes, and Community Partnership and Corporate Communication. 45 group volunteers conducted engagements and activities at the centre and on outings. 120 volunteers supported our fundraising events - World Down Syndrome Day, Charity Movie and Mystique in roles like road marshals, performance assistants and goodie bag packing. Ten volunteers lent their skills such as photography, data mining and makeup for performers for ad-hoc events.

Volunteers are a vital asset for DSA. Their priceless support helps us serve the community more effectively and efficiently and has a meaningful impact on the lives of the beneficiaries. We are immensely grateful for their dedication and time.



## Donors



## Fundraising Events

### World Down Syndrome Day (WDSD)

DSA was excited to celebrate its first post-Covid WDSD in 2023. The 18th edition of WDSD engaged more than 400 participants in physical attendance on 18 March 2023. Mr. Eric Chua, Senior Parliamentary Secretary for the Ministry of Social and Family Development & Ministry of Culture, Community, and Youth graced the event at Ficus Green Bishan-Ang Mo Kio Park as the Guest of Honour. The event was co-hosted by our members with Down syndrome, Nina Sara Faizal and Avina Yik, together with volunteer Brynner Jananto.

The theme for WDSD 2023 “**With Us Not For Us**”, fundamental to a human rights-based approach to disability. The theme represented DSA’s commitment to move from the traditional charity models of disability, where people with disabilities were viewed as needing charities to do everything for them, to a human rights-based approach which viewed people with disabilities as rights-holders who have the right to be involved in decisions about their lives; the right to be treated fairly and have the same opportunities as everyone else; the right to work in.

WDSD 2023 was a very memorable event for volunteers, participants and performers alike as the community came together to show their support and celebrate all persons with Down syndrome on this special day.

<b>Guest of Honour</b>	Mr. Eric Chua Senior Parliamentary Secretary, Ministry of Culture, Community and Youth & Ministry of Social and Family Development
<b>Sponsors</b>	<ul style="list-style-type: none"> <li>• Lee Foundation</li> <li>• Overseas Family School</li> <li>• Woh Hup (Private) Limited</li> <li>• Choo Chiau Beng</li> </ul>
<b>Supported by</b>	ToteBoard
<b>Sponsorship in kind</b>	<ul style="list-style-type: none"> <li>• Giftionery</li> <li>• Initia Group</li> <li>• Groundswell Events</li> <li>• Cineway Pte Ltd</li> <li>• Eliza Tok</li> <li>• Chong Pang Nasi Lemak</li> <li>• Allalloy Dynaweld Pte Ltd</li> <li>• Uncle DiDi</li> <li>• Annabelle Leong</li> </ul>







### Charity Movie

After a hiatus of four years, DSA's annual Charity Movie returned with the summer blockbuster movie 'Transformers: Rise of the Beasts' in June 2023. The event received much support from the public and overwhelming generosity from our sponsors. The event engaged more than 600 participants and raised more than \$100,000 to support the operations and programmes of DSA.

#### Sponsors

##### Gold

- Chia Song Hwee

##### Bronze

- Jennifer Ng
- Sng Ren Yeong
- The Little House Montessori

##### Pewter

- Bidfood

#### Supported by

- Centurion Corporation Limited
- ToteBoard



Mystique performance by our members

### Mystique Charity Gala Dinner

DSA's Mystique Charity Gala Dinner was held at Shangri-La Singapore on 28 October 2023. Our Guest-of-Honour, Mdm Rahayu Mahzam, Senior Parliamentary Secretary at the Ministry of Health and Ministry of Law graced the event involving 270 guests and 50 performers.

The event adopted the same theme as World Down Syndrome Day 2023, "With Us Not For Us". The theme viewed people with disabilities and special needs as rights-holders in decisions about their lives, working in partnership with others to improve their lives instead of being fully dependent on charities and the people around them.

The evening began with a trivia quiz on Down syndrome developed and hosted by our member, Allan Chai. The ballroom was then converted to a dance floor with 36 of DSA's beneficiaries and 12 caregivers delivering



Our GOH with our patron and board

<b>Guest of Honour</b>	Mdm Rahayu Mahzam Senior Parliamentary Secretary, Ministry of Health and Ministry of Law
<b>Sponsors</b>	<b>Platinum</b> <ul style="list-style-type: none"> <li>- Loyang Tua Pek Kong</li> <li>- OUE Ltd</li> </ul> <b>Silver</b> <ul style="list-style-type: none"> <li>- Binjai Tree</li> <li>- Charles and Keith</li> <li>- Dilhan Pillay</li> <li>- Lee Foundation</li> <li>- Woh Hup (Private) Limited</li> <li>- XZQT</li> </ul>
<b>Supported by</b>	ToteBoard
<b>Goodie Bag Sponsor</b>	<ul style="list-style-type: none"> <li>• L'Oreal Travel Retail Asia Pacific</li> <li>• Coty Inc.</li> <li>• Amorepacific</li> </ul>
<b>Sponsorship in kind</b>	<ul style="list-style-type: none"> <li>• Cornerstone Wines</li> <li>• DeRocks Trading Pte Ltd</li> <li>• Shangri-La Boracay</li> <li>• iFly Singapore</li> <li>• Burnt Ends</li> <li>• Singapore Airlines</li> <li>• LuxAsia</li> <li>• Marguerite</li> </ul>

an energetic dance performance and subsequently leading all 270 guests in a mass dace. The energy level was further elevated when five guests were invited on stage for a dance-off with our members while raising funds for DSA.

Another highlight of the event was the auction involving a mixture of artworks by our DSA members and lifestyle experiences sponsored by our generous partners and sponsors. The participants also generously supported participated in the raffle draw to raise funds for DSA.

\$286,100 was raised through Mystique 2023. Funds raised from the event would go towards DSA's general fund, which helps to support the various programmes for infants to adults with Down syndrome and their family members.

Mystique 2023 was a memorable night for many, where both guests and participants mingled and had fun together, while doing good to raise funds for DSA.

#### Donation Boxes Placement Programme

We wish to express our heartfelt appreciation to the following for their support for DSA Donation Boxes which raised close to \$14,000 for DSA in FY2023.

- Artsy Bugsy
- Bowl Chap
- Dajie Makan Place
- FairPrice
- Tom's Palette

# 10 — Future Plans

In 2023, DSA reviewed our efforts and progress and refreshed our strategic plans for the next five years. Through the year under review, DSA engaged with various key stakeholders and obtained their feedback and views. The insights were reviewed in the context of the changing needs of the Down syndrome community and the environment.

DSA's Strategic Plan 2024-2028 builds on the strong foundation built since our founding and seeks to establish DSA as the trusted and preferred Centre of Excellence and national representative body for the Down syndrome Community in Singapore. In alignment with the plans, we aim to:

DSA identified five key strategic thrusts, namely (i) Relevance, (ii) Alignment, (iii) Impact, (iv) Sustainability and (v) Efficacy, which focus on five key areas, DSA's purpose, our people, programmes, processes, and progress respectively. Collectively named as DSA RAISE Strategic Thrusts, they reflect DSA's commitment and strive to further advance in our vision and mission, strengthen our efforts and enhance our services to elevate the quality of life of individuals with Down syndrome, their families, and the community.

1. Enhance outreach and engagement with the Down syndrome community locally and internationally.
2. Enhance programmes and services to provide human-centred and holistic support through systemic collaborative efforts with the community and key stakeholders.
3. Enhance research and advocacy efforts to increase specialist and specific capabilities to enhance the quality of life of individuals with Down syndrome and their families.



1. Build capacity and capability of DSA to serve individuals with Down syndrome, their families, and the community well.
2. Enhance Environment, Social and Governance (ESG) efforts to support the current and future needs of the Down syndrome community.
3. Enhance operational, management and governance standards and practices to ensure accountability, transparency and organisational excellence.

1. Enhance stakeholders' management and enhance relationships with the community and stakeholders.
2. Increase collaborative efforts with the community and key stakeholders.
3. Increase awareness of Down syndrome and social inclusion of persons with Down syndrome.





# 11 – Governance

## Stewardship

The Association is governed by a Board of Management comprising 10 elected 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. There were four (4) parents and/or siblings running for election to the Board of Management in 2023. The Board of Management elected during DSA's 26th AGM conducted on 10 June 2023 comprised of 40% parents and/or siblings of a person with Down syndrome.

## Board Evaluation

In 2023, the Board of Management reviewed DSA's governance standards, including processes and practices for Board Evaluation. The Nomination Committee reviewed the balance of Independent Board members and Board members' talents and competencies to support DSA and achievement of its refreshed strategic plans for the next five years. The next Board Evaluation survey would be implemented in 2024.

## Succession Planning for the Board and Senior Management

DSA has succession plans for the Board of Management and Senior Management to ensure that continues to be managed well to fulfill its purpose and be well-positioned for sustained success in the long-term. The plans include identification of key needs of the Association and leadership and human capital development plans.

The Nomination Committee oversees DSA's succession plans and works with the Executive Director to ensure smooth and successful leadership transitions.

## 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 reviews the proposed Annual Budget for the year, provide their insight and concurrence. Subsequently, the Annual Budget will be presented to the Board for final approval. The Finance Committee will receive monthly updates on the total incurred expenditure and income compared to the budget, ensuring that expenditures remain within budgetary limits and incoming funds are sensibly projected. Additionally, the Committee conducts half-yearly reviews of financial performance and suggest adjustments to the annual budget as needed if assumptions and projections deviate from the current situation.

### 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 and Restricted Funds

Reserves are maintained to provide working capital and enable DSA to develop over the long-term stability of its operations and ensure that 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 fulfil the Association's continuing obligations.

Designated Funds and Restricted Funds are donations or grants received that are set aside for specific projects and expenses, in accordance with donors' wishes or stipulated by the government ministries and grant-makers. The reserve levels will be reviewed

on a yearly basis by the Board. DSA has disclosed its restricted funds, purpose and plan for utilisation of Restricted Funds in the Audited Financial Statements. Please refer to Audited Financial Statements, 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

The Finance Committee regularly monitors and reviews the investment portfolio, and make recommendations to the Board as needed. These recommendations will be presented to the Board for final endorsement. Currently, DSA's funds are invested in treasury bills and fixed deposits within banks and financial institutions. These investments prioritise capital preservation through a low-risk approach, aiming to generate the highest possible and sustainable financial return within acceptable risk levels outlined by DSA's investment guidelines.

## 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 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 has Anti-Money Laundering & Counter Terrorism Financing Policy in place. We are committed to conduct the activities and operations lawfully and ethically to the highest standards possible, the 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 of Management members, Executive Committee members, sub-committee members, key executives, employees, and volunteers discover any suspicious transactions relating to money laundering and terrorism financial activities

## Donor Management and Corporate Partnership

DSA has specific guidelines on the following:

- Processing of donations
- Fundraising events organised by external parties
- Donation Box deployment and accountability
- Donor Data Management
- Merchandise inventory and consignment Guidelines

## Volunteer Management Guidelines

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

- Identify and recruit suitable volunteers to support Down Syndrome Association (Singapore)'s services, activities, and projects
- Ensure adequate volunteer resources to meet the objectives of DSA's various 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 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

Fundraising activities (Physical)	Date of Event	Income	Expenses	Fundraising Efficiency Ratio
World Down Syndrome Day	8 March 2023	132,290	30,981	23.4%
Charity Movie	8, 11 June 2023	102,359	15,968	15.6%
Mystique Gala Dinner	28 October 2023	286,103	73,722	25.8%

*Computation of Fundraising Efficiency ratio stipulated by the Charity Council:*

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

## Conduct of Fundraising Activities

DSA has established guidelines and protocols for conducting fundraising events. Three signature fundraising occasions were held: World Down Syndrome Day, Charity Movie, and the Mystique Charity Gala Dinner. These events are integral to the DSA's fundraising efforts and are organised with careful planning and adherence to established protocols. All three fundraising events maintained fundraising expenses below 30% of the funds raised and complied with the expected Fundraising Efficiency ratio of 30% as stipulated by the Charity Council.

During the reported financial year, the DSA did not engage the service of commercial fundraiser.

## 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.

## 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 of employees 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 programmes, 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.

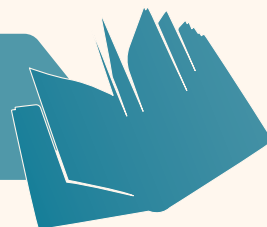
## The Year Ahead

Aligned to DSA's Strategic Plan 2024-2028, DSA would strive towards its RAISE Strategic Thrusts and seek to enhance its capacity, capability and performance in the five key areas including Purpose, People, Programmes, Processes and Progress. In 2024, we would focus on setting a strong foundation and building the essential capacity and capability for us to advance our three (3) key Strategic Objectives for the next five years.

### DSA Strategic Objectives and Plans for 2024

1

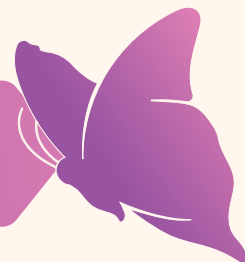
**Develop and deliver quality programmes to meet current and future needs of the community.**



- Establishment of new programmes focusing on:
  - Specialist support to meet unique needs of persons with Down syndrome
  - Varied learning and development needs across the lifespan
- Establishment of new Support and Advocacy Services focusing on
  - Psycho-social-emotional needs of persons with Down syndrome
  - Support and care needs of persons with Down syndrome across their lifespan
  - Support for family members and caregivers.
  - Community engagement and social inclusion
  - Research and advocacy initiatives

2

**Build and nurture long term positive and supportive relationships with our stakeholders and the community.**



- Community outreach
- Stakeholders' engagement
- Collaborative efforts and community projects

3

**Establish long-term viability and sustainability of DSA to provide sustainable, relevant, and value-adding support to individuals with Down syndrome, their families, and the community**



- Review of DSA's governance and management policies and practices and development of key frameworks including:
  - Environmental, Social and Governance Framework
  - Programme Management Framework
  - Performance Management Framework
  - Enterprise Risk Management Framework
- Review of funding and fundraising model and initiatives
- Increased fundraising efforts through four (4) key fundraising events in 2024



# Code of Governance

S/N	Code guideline	Code ID	Complied
<b>Board Governance</b>			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	✓
	Are there governing board members holding staff <sup>1</sup> appointments?		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.	1.1.7	✓
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	✓
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	✓
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")		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	✓
<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	✓
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	✓
<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	✓

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.

S/N	Code guideline	Code ID	Complied
<b>Human Resource and Volunteer<sup>2</sup> Management</b>			
12	The Board approves documented human resource policies for staff.	5.1	✓
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	✓
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	✓
Are there volunteers serving in the charity? (skip item 15 if "No")			Yes
15	There are volunteer management policies in place for volunteers.	5.7	✓
<b>Financial Management and Internal Controls</b>			
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	✓
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	✓
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	✓
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	✓
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	✓
Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")			Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	✓
<b>Fundraising Practices</b>			
Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")			Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	✓
Did the charity receive donations in kind during the financial year? (skip item 23 if "No")			Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	✓

2. Volunteer: Persons who willingly give up time for charitable purposes, without expectation of any remuneration. For volunteers who are involved in the day-to-day operations of the charity, they should also abide by the best practices set out in the Code applicable to 'staff'.

S/N	Code guideline	Code ID	Complied
<b>Disclosure and Transparency</b>			
24	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	✓
	<b>Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)</b>		<b>No</b>
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. <u>OR</u> 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>		<b>Yes</b>
27	No staff is involved in setting his own remuneration.	2.2	✓
28	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.	8.4	✓
	The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.		
29	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family <sup>3</sup> belonging to the Executive Head <sup>4</sup> or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year.	8.5	✓
	The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> 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.		
<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	✓

3. Close members of the family: Those family members who may be expected to influence, or be influenced by, that person in their dealings with the charity. In most cases, they would include:

- That person’s children and spouse;
- Children of that person’s spouse; and
- Dependants of that person or that person’s spouse.

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



# **Financial Statements**

**For the Financial Year  
ended 31 December 2023**



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**STATEMENT BY BOARD MEMBERS**

*For the financial year ended 31 December 2023*

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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 2023 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 Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 (the "Charities Act") and Charities Accounting Standard ("CAS");
- (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 Jonathan Seow Wei Peng
Member	Mr Adrian Foo Qijing
Member	Mr Khairul Alam Bin Mohd Zaini
Member	Mr Moses Teh Chu Tak
Member	Mr Nicholas Cheam Thau Fatt
Member	Mr Simon Soh Zhao Kun
Member	Ms Helena Oh Hui Jun

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

**STATEMENT BY BOARD MEMBERS**  
*For the financial year ended 31 December 2023*

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**3 INDEPENDENT AUDITOR**

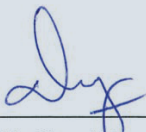
Helmi Talib LLP has expressed its willingness to accept re-appointment as auditor.

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



---

Mr Jonathan Seow Wei Peng  
Honorary Treasurer

Date: **05 APR 2024**





# Helmi Talib LLP

Chartered Accountants of Singapore  
Registration Number: T20LL1986E

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Singapore 069535  
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www.helmitalib.com



## 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 2023, 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 material accounting policy information.

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 2023 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.

# Helmi Talib LLP

## *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.



# Helmi Talib LLP

## *Auditor's Responsibilities for the Audit of the Financial Statements (Continued)*

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.

### **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 2023 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**  
Public Accountants and  
Chartered Accountants

Singapore

Date: 5 April 2024

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

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**STATEMENT OF FINANCIAL ACTIVITIES**

As at 31 December 2023

		2023			2022
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		SGD	SGD	SGD	SGD
<b><u>Income</u></b>					
Income from generated fund					
- Voluntary income		947,487	293,588	1,241,075	1,560,338
- Activities for generating funds		602,174	-	602,174	558,711
- Investment income		151,981	-	151,981	16,698
Income from charitable activities		256,995	-	256,995	236,706
Other income		52,603	-	52,603	36,677
<b>Total income</b>		<b>2,011,240</b>	<b>293,588</b>	<b>2,304,828</b>	<b>2,409,130</b>
<b><u>Expenditure</u></b>					
Cost of generating voluntary income		(26,337)	-	(26,337)	(7,717)
Cost of generating funds		(269,170)	(17,520)	(286,690)	(297,670)
Cost of charitable activities		(985,630)	(564,759)	(1,550,389)	(1,681,267)
Governance costs		(412,169)	-	(412,169)	(306,665)
<b>Total expenditure</b>		<b>(1,693,306)</b>	<b>(582,279)</b>	<b>(2,275,585)</b>	<b>(2,293,319)</b>
<b>NET INCOME (LOSS) FOR THE FINANCIAL YEAR</b>	5	<b>317,934</b>	<b>(288,691)</b>	<b>29,243</b>	<b>115,811</b>

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



**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**BALANCE SHEET**

As at 31 December 2023

	Note	2023 SGD	2022 SGD
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	2,270,273	2,272,945
Trade and other receivables	10	316,319	343,351
Investment in financial assets	11	2,964,417	2,957,627
Total current assets		5,551,009	5,573,923
<b>Non-current assets</b>			
Plant and equipment	12	150,610	206,949
Total non-current assets		150,610	206,949
Total assets		5,701,619	5,780,872
<b>Liabilities and funds</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	13	211,594	320,090
Total current liabilities		211,594	320,090
<b>Non-current liabilities</b>			
Total non-current liabilities		-	-
Total liabilities		211,594	320,090
<b>Funds</b>			
Unrestricted Fund - General fund		5,357,681	5,283,232
Restricted funds	14	132,344	177,550
Total funds		5,490,025	5,460,782
Total liabilities and funds		5,701,619	5,780,872

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

**DOWN SYNDROME ASSOCIATION (SINGAPORE)***UEN: S96SS0170K***STATEMENT OF CHANGES IN FUNDS***As at 31 December 2023*

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	Total Unrestricted <u>Funds</u> SGD	Total Restricted <u>Funds</u> SGD	<u>Total Funds</u> SGD
Balance as at 31 December 2021	5,133,995	210,976	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	<u>5,283,232</u>	<u>177,550</u>	<u>5,460,782</u>
Net income (loss) for the financial year	317,934	(288,691)	29,243
Gross transfer (to) from funds	(243,485)	243,485	-
Balance as at 31 December 2023	<u>5,357,681</u>	<u>132,344</u>	<u>5,490,025</u>

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

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**STATEMENT OF CASH FLOWS**

As at 31 December 2023

	Note	<u>2023</u> SGD	<u>2022</u> SGD
<b>Statement of cash flows</b>			
<b>Cash flows from (used in) operating activities</b>			
Net income for the financial year		29,243	115,811
<b>Adjustments for</b>			
Depreciation of plant and equipment		56,339	54,843
Investment income		(114,000)	(1,578)
Interest income		(37,981)	(15,122)
Total adjustments to statement of financial activities account		(95,642)	38,145
Total operating cash flows before changes of working capital		(66,399)	153,956
<b>Changes in working capital</b>			
Decrease in trade and other receivables		27,032	1,865
Decrease in payables		(108,496)	(168,695)
Total changes in working capital		(81,464)	(166,830)
Cash used in generated from operations		(147,863)	(12,874)
Interest income received		37,981	15,122
Net cash flows (used in) from operating activities		(109,882)	2,248
<b>Cash flows from (used in) investing activities</b>			
Proceeds from redemption of investment assets		3,071,627	2,801,576
Purchase of investment assets		(2,964,417)	(2,957,627)
Purchase of plant and equipment		-	(194,685)
Net cash flows from (used in) investing activities		107,210	(350,736)
Net decrease in cash and cash equivalents		(2,672)	(348,488)
Cash and cash equivalents at beginning of financial year		2,272,945	2,621,433
Cash and cash equivalents at end of financial year	9	2,270,273	2,272,945
<b>Net cash flows</b>			
Net cash flows (used in) from operating activities		(109,882)	2,248
Net cash flows from (used in) investing activities		107,210	(350,736)

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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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 2022 to 31 July 2025.

The financial statements of the Association for the financial year ended 31 December 2023 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 MATERIAL ACCOUNTING POLICY INFORMATION**

**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 2023***2 MATERIAL ACCOUNTING POLICY INFORMATION (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 2023

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2 MATERIAL ACCOUNTING POLICY INFORMATION (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 2023*

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**2 MATERIAL ACCOUNTING POLICY INFORMATION (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 2023

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**2 MATERIAL ACCOUNTING POLICY INFORMATION (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
- Enabling Lives Initiative Fund
- I'mable Public Education Fund
- Job Support Unit Fund
- Kluber Fund
- Mediacorp Enabling Fund
- President's Challenge Fund
- President's Challenge – Caregivers Support Programme
- President's Challenge – Empowering For Life Fund ("PC – ELF")
- 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 2023*

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**2 MATERIAL ACCOUNTING POLICY INFORMATON (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.
- Donation-in-kind is recognised as donation income, reflecting the estimated value of the donated items, provided that this value can be reasonably and reliably estimated.
- 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 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 2023*

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**2 MATERIAL ACCOUNTING POLICY INFORMATION (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 2023***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. CAS defines a related party as the governing board members, trustee or member of the key management personnel.

The board members who performed their board responsibilities did not receive remuneration, or other benefits, from the Association for board services which they are responsible, except below:

*Key management compensation:*

	<u>2023</u> SGD	<u>2022</u> SGD
Top executives' remuneration (including CPF)		
- Salary range \$100,000 to \$200,000	210,677	139,446
No. of key executives		
- Salary range \$100,000 to \$200,000	2	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 2 (2022: 1) key management personnel. The staff above does not serve on the Board of the Association.

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**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds		Restricted Funds			
	General Fund	SGD	DSA Financial Assistance Fund	Enabling Lives Initiative Grants	Im'able Public Education Fund	Job Support Unit Fund
		SGD	SGD	SGD	SGD	SGD
<b>Income</b>						
<b>Income from generated fund</b>						
<b>Voluntary income</b>						
Care and Share Grants	-		-	-	-	-
Donation-in-kind	19,524		-	-	-	-
Donations - Tax exempt	61,601		-	-	-	-
Donations - Non-tax exempt	9,894		-	-	-	-
Donation box	13,967		-	-	-	-
Donor management - Tax exempt	87,872		-	-	-	-
Donor management - Non-tax exempt	34,804		-	-	-	-
Enabling Lives Initiative Grants	-		-	70,000	-	-
Membership Fee	4,693		-	-	-	-
NCSS Grants	6,745		-	-	-	-
Online donations - Tax exempt	219,929		-	-	-	-
Online donations - Non-tax exempt	36,223		-	-	-	-
Other grants	11,232		-	-	-	-
President's Challenge	-		-	-	-	-
Restricted donor management	68,063		-	-	-	-
SG Enable Fund	2,000		-	-	28,800	-
Tote Board Social Service Fund	370,940		-	-	-	-
	947,487		-	70,000	28,800	-
<b>Activities for generating funds</b>						
Fund raising income	582,869		-	-	-	-
Sales	19,305		-	-	-	-
	602,174		-	-	-	-
<b>Investment income</b>						
Interest income	37,981		-	-	-	-
Gain on disposal of investment	114,000		-	-	-	-
	151,981		-	-	-	-
<b>Income from charitable activities</b>						
Programme fees - charitable activities	256,995		-	-	-	-
	52,603		-	-	-	-
<b>Other income</b>	2,011,240		-	70,000	28,800	-
<b>Total income</b>						



**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	President Challenge Fund SGD	PC 2023 - Caregivers Support Programme SGD	Restricted Funds PC 2023 - Empowering for Life Fund SGD	IBSSE SGD	UA Stewart Fund SGD
<b>Income (Continued)</b>					
<b>Income from generated fund</b>					
<u>Voluntary income</u>					
Care and Share Grants	-	-	-	-	-
Donation-in-kind	-	-	-	-	-
Donations - Tax exempt	-	-	-	-	-
Donations - Non-tax exempt	-	-	-	-	-
Donation box	-	-	-	-	-
Donor management - Tax exempt	-	-	-	-	-
Donor management - Non-tax exempt	-	-	-	-	-
Enabling Lives Initiative Grants	-	-	-	-	-
Membership Fee	-	-	-	-	-
NCSS Grants	-	-	-	-	-
Online donations - Tax exempt	-	-	-	-	-
Online donations - Non-tax exempt	-	-	-	-	-
Other grants	-	-	-	-	-
President's Challenge	-	22,350	23,014	-	-
Restricted donor management	-	-	-	-	-
SG Enable Fund	-	-	-	-	-
Tote Board Social Service Fund	-	-	-	149,424	-
		22,350	23,014	149,424	
<b>Activities for generating funds</b>					
Fund raising income	-	-	-	-	-
Sales	-	-	-	-	-
<u>Investment income</u>					
Interest income	-	-	-	-	-
Gain on disposal of investment	-	-	-	-	-
<b>Income from charitable activities</b>					
Programme fees - charitable activities	-	-	-	-	-
<b>Other income</b>					
<b>Total income</b>	-	22,350	23,014	149,424	-

**DOWN SYNDROME ASSOCIATION (SINGAPORE)**

UEN: S96SS0170K

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 December 2023

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

	Restricted Funds		2023		2022	
	UOB Educational Programme Fund	UOB Visual Arts Fund	Total Restricted Funds	Total SGD	Total SGD	Total SGD
	SGD	SGD	SGD			
<b>Income (Continued)</b>						
<b>Income from generated fund</b>						
<u>Voluntary income</u>						
Care and Share Grants	-	-	-	19,524	-	298,728
Donation-in-kind	-	-	-	61,601	-	-
Donations - Tax exempt	-	-	-	9,894	50,459	50,459
Donations - Non-tax exempt	-	-	-	13,967	7,099	7,099
Donation box	-	-	-	87,872	15,147	15,147
Donor management - Tax exempt	-	-	-	34,804	128,980	128,980
Donor management - Non-tax exempt	-	-	-	70,000	22,166	22,166
Enabling Lives Initiative Grants	-	-	-	4,693	-	-
Membership Fee	-	-	-	6,745	15,510	15,510
NCSS Grants	-	-	-	219,929	28,240	28,240
Online donations - Tax exempt	-	-	-	36,223	211,889	211,889
Online donations - Non-tax exempt	-	-	-	11,232	34,283	34,283
Other grants	-	-	-	45,364	32,833	32,833
President's Challenge	-	-	-	68,063	60,166	60,166
Restricted donor management	-	-	-	30,800	101,212	101,212
SG Enable Fund	-	-	-	520,364	-	-
Tote Board Social Service Fund	-	-	-	1,241,075	553,626	553,626
						1,560,338
<b>Activities for generating funds</b>						
Fund raising income	-	-	-	582,869	534,100	534,100
Sales	-	-	-	19,305	24,611	24,611
						558,711
<b>Investment income</b>						
Interest income	-	-	-	37,981	15,122	15,122
Gain on disposal of investment	-	-	-	114,000	1,576	1,576
						16,698
<b>Income from charitable activities</b>						
Programme fees - charitable activities	-	-	-	256,995	236,706	236,706
<b>Other income</b>						
Total income	-	-	-	52,603	36,677	36,677
						2,409,130

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	Unrestricted Funds		Restricted Funds			
	General Fund	SGD	Enabling Lives Initiative Grants	Imable Public Education Fund	Job Support Unit Fund	Mediacorp Enabling Fund
		SGD	SGD	SGD	SGD	SGD
<b>Expenditure</b>						
<b>Cost of generating voluntary income</b>						
Donation-in-kind	19,524		-	-	-	-
Online service fee	6,813		-	-	-	-
	26,337		-	-	-	-
<b>Cost of generating funds</b>						
Advertising	-		-	-	-	-
Awareness and events activities	-		-	17,490	-	-
Bank charges	-		-	-	-	-
Contributions to CPF board	17,689		-	-	-	-
Donor management expenses	15,916		-	-	-	-
Event licence and permits	389		-	-	-	-
External audit fees	252		-	-	-	-
Fund raising expenses	121,628		-	-	-	-
Insurance - money/donation box	-		-	-	-	-
Medical expenses	140		-	-	-	-
Miscellaneous expenses	-		-	-	-	-
Office furniture and fittings expenses	-		-	-	-	-
Postages and courier	52		-	-	-	-
Printing and stationery	1,331		-	-	-	-
Programme materials	1,002		-	-	-	-
Refreshment	-		-	-	-	-
Salaries, bonus and allowances	102,893		-	-	-	-
Staff congratulations and condolences	-		-	-	-	-
Subscription	1,985		-	-	-	-
Trainee salary and allowances	5,471		-	-	-	-
Training and development	250		-	-	-	-
Transport and travel	172		-	-	-	-
	269,170		-	17,490	-	-

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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

	Unrestricted Funds		Restricted Funds			
	General Fund SGD	DSA Financial Assistance Fund SGD	Enabling Lives Initiative Grants SGD	Tractable Public Education Fund SGD	Job Support Unit Fund SGD	Mediacorp Enabling Fund SGD
<b>Expenditure (Continued)</b>						
<b>Cost of charitable activities</b>						
Accountancy fees	11,360	-	-	-	-	-
Computer and peripherals	6	-	-	-	-	-
Contributions to CPF board	114,705	-	-	-	376	-
Depreciation of plant and equipment	20,748	-	-	-	-	-
Event licence and permits	-	-	-	-	-	-
Financial assistance expenses	2,050	8,300	-	-	-	950
Insurance	16,849	-	-	-	-	-
IT support	4,397	-	-	-	-	-
Medical expenses	263	-	-	-	-	-
Medical passports	-	-	-	-	-	-
Office furniture and fittings expenses	1,303	-	-	-	-	-
Other office expenses	98	-	-	-	-	-
Overseas expenses	864	-	-	-	-	-
Printing and stationery	1,859	-	39	-	-	-
Programme materials	3,393	-	38,322	-	-	-
Refreshment	-	-	-	-	-	-
Rental	78,667	-	-	-	-	-
Rental of equipment	1,555	-	-	-	-	-
Repairs and maintenance	14,696	-	-	-	-	-
Salaries, bonus and allowances	594,376	-	103,896	-	2,163	-
Staff congratulations and condolences	100	-	-	-	-	-
Telecommunication	6,956	-	-	-	-	-
Trainee expenses	5,308	-	-	-	-	-
Trainer salary and allowances	71,127	-	-	-	-	-
Training and development	7,861	-	681	-	-	-
Transport and travel	5,216	-	-	-	-	-
Utilities	21,873	-	-	-	-	-
	985,630	8,300	142,938	-	2,539	950



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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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

	Unrestricted Funds		Restricted Funds			
	General Fund	SGD	DSA Financial Assistance Fund	Enabling Lives Initiative Grants	Imable Public Education Fund	Job Support Unit Fund
			SGD	SGD	SGD	SGD
<b>Expenditure (Continued)</b>						
<b>Governance costs</b>						
Accountancy fees	14,200		-	-	-	-
Advertisement	532		-	-	-	-
Auditor's remuneration	12,000		-	-	-	-
Bank charges	1,598		-	-	-	-
Computer and peripherals	-		-	-	-	-
Contributions to CPF board	28,540		-	-	-	-
Depreciation of plant and equipment	35,004		-	-	-	-
Event licence and permits	400		-	-	-	-
Insurance	10,807		-	-	-	-
IT support	1,522		-	-	-	-
Medical expenses	60		-	-	-	-
Membership renewal fees	2,621		-	-	-	-
Newspaper and periodicals	407		-	-	-	-
Office furniture and fittings expenses	-		-	-	-	-
Other office expenses	430		-	-	-	-
Overseas expenses	2,679		-	-	-	-
Postage and courier	552		-	-	-	-
Printing and stationery	4,929		-	-	-	-
Professional fees	-		-	-	-	-
Programme materials	50		-	-	-	-
Refreshment	5,265		-	-	-	-
Rental	8,220		-	-	-	-
Rental of equipment	1,244		-	-	-	-
Repair and maintenance	2,555		-	-	-	-
Salaries, bonus and allowances	259,531		-	-	-	-
Staff and board congratulations and condolences	692		-	-	-	-
Staff and board planning sessions	-		-	-	-	-
Subscription fees	1,260		-	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	Unrestricted Funds		Restricted Funds			
	General Fund	SGD	Enabling Lives Initiative Grants	Trisable Public Education Fund	Job Support Unit Fund	Mediacorp Enabling Fund
		SGD	SGD	SGD	SGD	SGD
<b>Expenditure (Continued)</b>						
<b>Governance costs (Continued)</b>						
Telecommunications	1,260	-	-	-	-	-
Trainee allowances	5,000	-	-	-	-	-
Training and development	7,065	-	-	-	-	-
Transport and travel	23	-	-	-	-	-
Utilities	3,723	-	-	-	-	-
	412,169	-	-	-	-	-
	1,693,306	8,300	142,938	17,490	2,539	950
<b>TOTAL EXPENDITURE</b>						
	317,934	(8,300)	(72,938)	11,310	(2,539)	(950)
<b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b>						
<i>Transfer of funds:</i>						
- Reclassification of funds for utilisation of restricted funds	16,382	-	-	(16,382)	-	-
- Reallocation of funds	(259,867)	8,300	72,938	5,072	1,070	-
<b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>						
	74,449	-	-	-	(1,469)	(950)

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

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	President Challenge Fund SGD	PC 2023 - Caregivers Support Programme SGD	Restricted Funds PC 2023 - Empowering for Life Fund SGD	TBSSF SGD	UA Stewart Fund SGD
<b>Expenditure (Continued)</b>					
<b>Cost of generating voluntary income</b>					
Donation-in-kind	-	-	-	-	-
Online service fee	-	-	-	-	-
<b>Cost of generating funds</b>					
Advertising	-	-	-	-	-
Awareness and events activities	-	-	-	-	-
Bank charges	-	-	-	-	-
Contributions to CPF board	-	-	-	-	-
Donor management expenses	-	-	-	-	-
Event licence and permits	-	-	-	-	-
External audit fees	-	-	-	-	-
Fund raising expenses	-	-	-	-	-
Insurance - money/donation box	-	-	-	-	-
Medical expenses	-	-	-	-	-
Miscellaneous expenses	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-
Postages and courier	-	-	-	-	-
Printing and stationery	-	-	-	-	-
Programme materials	-	-	-	-	-
Refreshment	-	-	-	-	-
Salaries, bonus and allowances	-	-	-	-	-
Staff congratulations and condolences	-	-	-	-	-
Subscription	-	-	-	-	-
Trainee salary and allowances	-	-	-	-	-
Training and development	-	-	-	-	-
Transport and travel	-	-	-	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	President Challenge Fund SGD	PC 2023 - Caregivers Support Programme SGD	Restricted Funds PC 2023 - Empowering for Life Fund SGD	TBSSF SGD	UA Stewart Fund SGD
<b>Expenditure (Continued)</b>					
<b>Cost of charitable activities</b>					
Accountancy fees	-	-	-	2,840	-
Computer and peripherals	-	-	-	-	-
Contributions to CPF board	-	8,759	8,829	22,669	-
Depreciation of plant and equipment	-	-	-	587	-
Event licence and permits	-	-	-	1,022	-
Financial assistance expenses	-	-	-	-	5,066
Insurance	-	-	-	1,385	-
IT support	-	-	-	1,270	-
Medical expenses	-	-	-	-	-
Medical passports	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-
Other office expenses	-	-	-	-	-
Overseas expenses	-	-	-	-	-
Printing and stationery	-	-	-	335	-
Programme materials	11,015	-	-	3,493	-
Refreshment	-	51	-	-	-
Rental	-	-	-	17,522	-
Rental of equipment	-	-	-	311	-
Repairs and maintenance	-	-	-	2,010	-
Salaries, bonus and allowances	-	50,922	51,280	185,882	-
Staff congratulations and condolences	-	-	-	20	-
Telecommunication	-	-	-	1,508	-
Trainee expenses	-	-	-	-	-
Trainer salary and allowances	-	1,273	-	-	-
Training and development	2,019	-	-	441	-
Transport and travel	-	-	105	-	-
Utilities	-	-	-	4,761	-
	<b>13,034</b>	<b>61,005</b>	<b>60,214</b>	<b>246,056</b>	<b>5,066</b>



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

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	President Challenge Fund SGD	PC 2023 - Caregivers Support Programme SGD	Restricted Funds PC 2023 - Empowering for Life Fund SGD	TBSSE SGD	UA Steward Fund 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 fees	-	-	-	-	-
Newspaper and periodicals	-	-	-	-	-
Office furniture and fittings expenses	-	-	-	-	-
Other office expenses	-	-	-	-	-
Overseas expenses	-	-	-	-	-
Postage and courier	-	-	-	-	-
Printing and stationery	-	-	-	-	-
Professional fees	-	-	-	-	-
Programme materials	-	-	-	-	-
Refreshment	-	-	-	-	-
Rental	-	-	-	-	-
Rental of equipment	-	-	-	-	-
Repair and maintenance	-	-	-	-	-
Salaries, bonus and allowances	-	-	-	-	-
Staff and board congratulations and condolences	-	-	-	-	-
Staff and board planning sessions	-	-	-	-	-
Subscription fees	-	-	-	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

	President Challenge Fund SGD	PC 2023 - Caregivers Support Programme SGD	Restricted Funds PC 2023 - Empowering for Life Fund SGD	TBSSE SGD	UA Stewart Fund SGD
<b>Expenditure (Continued)</b>					
<b>Governance costs (Continued)</b>					
Telecommunications	-	-	-	-	-
Trainee allowances	-	-	-	-	-
Training and development	-	-	-	-	-
Transport and travel	-	-	-	-	-
Utilities	-	-	-	-	-
	<u>13,034</u>	<u>61,005</u>	<u>60,214</u>	<u>246,056</u>	<u>5,066</u>
	(13,034)	(38,655)	(37,200)	(96,632)	(5,066)
<b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b>					
<i>Transfer of funds:</i>					
- Reclassification of funds for utilisation of restricted funds	-	-	-	-	-
- Reallocation of funds	-	38,655	37,200	96,632	-
<b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>	<u>(13,034)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,066)</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

	Restricted Funds		2023		2022	
	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total SGD	Total SGD	Total SGD	Total SGD
<b>Expenditure (Continued)</b>						
<b>Cost of generating voluntary income</b>						
Donation-in-kind	-	-	19,524	-	-	-
Online service fee	-	-	6,813	7,717	7,717	7,717
			26,337			
<b>Cost of generating funds</b>						
Advertising	-	-	-	-	9,932	9,932
Awareness and events activities	-	-	17,490	17,490	-	-
Bank charges	-	-	-	-	188	188
Contributions to CPF board	-	-	17,689	-	25,927	25,927
Donor management expenses	-	-	15,916	-	56	56
Event licence and permits	-	-	389	-	-	-
External audit fees	-	-	252	-	-	-
Fund raising expenses	20	10	121,658	30	94,264	94,264
Insurance - money/donation box	-	-	-	-	80	80
Medical expenses	-	-	140	-	140	140
Miscellaneous expenses	-	-	-	-	150	150
Office furniture and fittings expenses	-	-	-	-	1,605	1,605
Postages and courier	-	-	52	-	-	-
Printing and stationery	-	-	1,331	-	-	-
Programme materials	-	-	1,002	-	-	-
Refreshment	-	-	-	-	38	38
Salaries, bonus and allowances	-	-	102,893	-	155,150	155,150
Staff congratulations and condolences	-	-	-	-	20	20
Subscription	-	-	1,985	-	1,263	1,263
Trainee salary and allowances	-	-	5,471	-	8,487	8,487
Training and development	-	-	250	-	10	10
Transport and travel	-	-	172	-	360	360
	20	10	286,690	17,520	297,670	297,670

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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

	Restricted Funds		2023		2022	
	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total SGD	Total SGD	Total SGD	Total SGD
<b>Expenditure (Continued)</b>						
<b>Cost of charitable activities</b>						
Accountancy fees	-	2,840	14,200	13,770		
Computer and peripherals	-	-	6	257		
Contributions to CPF board	-	40,633	155,338	164,353		
Depreciation of plant and equipment	-	587	21,335	23,638		
Event licence and permits	-	1,022	1,022	84		
Financial assistance expenses	-	14,316	16,366	21,459		
Insurance	-	1,385	18,234	16,983		
IT support	-	1,270	5,667	5,258		
Medical expenses	-	-	263	490		
Medical passports	-	-	-	7,265		
Office furniture and fittings expenses	-	-	1,303	3,919		
Other office expenses	-	-	98	16		
Overseas expenses	-	-	864	6,893		
Printing and stationery	-	374	2,233	3,249		
Programme materials	94	118	56,435	76,536		
Refreshment	-	-	51	-		
Rental	-	-	96,189	95,306		
Rental of equipment	-	-	17,522	1,762		
Repairs and maintenance	-	-	1,866	13,611		
Salaries, bonus and allowances	-	-	16,706	1,075,515		
Staff congratulations and condolences	-	-	394,143	160		
Telecommunication	-	-	20	120		
Trainee expenses	-	-	1,508	8,543		
Trainer salary and allowances	21,146	3,299	5,308	8,613		
Training and development	-	-	96,845	82,940		
Transport and travel	-	-	11,002	21,917		
Utilities	-	-	5,321	14,478		
	21,240	3,417	26,634	14,252		
			1,550,389	1,681,267		

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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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

	Restricted Funds		2023		2022	
	UOB Educational Programme Fund	UOB Visual Arts Fund	Total	Total	Total	Total
	SGD	SGD	SGD	SGD	SGD	SGD
<b>Expenditure (Continued)</b>						
<b>Governance costs</b>						
Accountancy fees	-	-	14,200	13,970		
Advertisement	-	-	532	784		
Auditor's remuneration	-	-	12,000	9,020		
Bank charges	-	-	1,598	1,174		
Computer and peripherals	-	-	-	264		
Contributions to CPF board	-	-	28,540	17,985		
Depreciation of plant and equipment	-	-	35,004	31,206		
Event licence and permits	-	-	400	1,328		
Insurance	-	-	10,807	11,899		
IT support	-	-	1,522	1,098		
Medical expenses	-	-	60	210		
Membership renewal fees	-	-	2,621	2,041		
Newspaper and periodicals	-	-	407	264		
Office furniture and fittings expenses	-	-	-	1,580		
Other office expenses	-	-	430	615		
Overseas expenses	-	-	2,679	1,641		
Postage and courier	-	-	552	828		
Printing and stationery	-	-	4,929	6,655		
Professional fees	-	-	-	5,029		
Programme materials	-	-	50	757		
Refreshment	-	-	5,265	1,740		
Rental	-	-	8,220	8,167		
Rental of equipment	-	-	1,244	1,175		
Repair and maintenance	-	-	2,555	4,013		
Salaries, bonus and allowances	-	-	259,531	154,886		
Staff and board congratulations and condolences	-	-	692	1,347		
Staff and board planning sessions	-	-	-	5,393		
Subscription fees	-	-	1,260	3,244		



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

**NOTES TO THE FINANCIAL STATEMENTS**

*For the financial year ended 31 December 2023*

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

	Restricted Funds		2023	2022
	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total SGD	Total SGD
<b>Expenditure (Continued)</b>				
<b>Governance costs (Continued)</b>				
Telecommunications	-	-	1,260	1,181
Trainee allowances	-	-	5,000	9,205
Training and development	-	-	7,065	4,382
Transport and travel	-	-	23	233
Utilities	-	-	3,723	3,351
	-	-	412,169	306,665
	21,260	3,427	2,275,585	2,293,319
<b>NET INCOME (EXPENDITURE) BEFORE TRANSFER</b>	(21,260)	(3,427)	29,243	115,811
<i>Transfer of funds:</i>				
- Reclassification of funds for utilisation of restricted funds	-	-	-	-
- Reallocation of funds	-	-	-	-
<b>NET INCOME (EXPENDITURE) AFTER TRANSFER</b>	(21,260)	(3,427)	29,243	115,811

Costs of charitable activities amounting to SGD1,550,389 (2022: SGD1,681,267) include staff costs of SGD1,144,120 (2022: SGD1,240,359) of which salaries, bonus and allowances amounted to SGD988,519 (2022: SGD1,075,515).

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**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**6 FUNDRAISING ACTIVITIES**

	<u>2023</u> SGD	<u>2022</u> SGD
<u>Fundraising Income</u>		
Charity Movie Preview	102,359	-
Mystique	286,103	300,151
Platter of Joy	-	46,566
World Down Syndrome Day	132,290	147,849
Other events	62,117	39,534
	<u>582,869</u>	<u>534,100</u>
<u>Less: Fundraising expenses</u>		
Charity Movie Preview	15,968	-
Mystique	73,722	68,396
Platter of Joy	-	4,644
World Down Syndrome Day	30,981	9,182
Other events	987	12,042
	<u>121,658</u>	<u>94,264</u>
Surplus from fundraising activities	<u>461,211</u>	<u>439,836</u>
Ratio of fundraising expenditure to income	<u>21%</u>	<u>18%</u>

Included in the fund-raising activities are tax exempt receipts amounting to SGD489,932 (2022: SGD431,710).

**7 STAFF COSTS**

	<u>2023</u> SGD	<u>2022</u> SGD
Salaries, bonus and allowances	1,350,943	1,385,551
Contribution to CPF Board and SDL	201,567	208,265
Medical expenses	463	840
	<u>1,552,973</u>	<u>1,594,656</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 of the association, who has received remuneration exceeding SGD50,000 during the financial year.

**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>2023</u> SGD	<u>2022</u> SGD
Cash at banks	1,239,699	1,272,218
Fixed deposits	1,029,857	1,000,000
Cash in hand	717	727
	<u>2,270,273</u>	<u>2,272,945</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2023

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

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

Fixed deposit earns interest at a rate of 4% (2022: 3.4%) per annum and matures on 27 March 2024.

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>2023</u> SGD	<u>2022</u> SGD
<u>Trade receivables</u>		
Outside parties	61	-
<u>Other receivables</u>		
Grant receivables	205,000	253,586
Donation receivables	43,302	30,807
Deposits	27,206	27,206
Interest receivables	25,629	13,413
Prepayments	14,180	18,339
Others	941	-
	<u>316,258</u>	<u>343,351</u>
	<u>316,319</u>	<u>343,351</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 (2022: NIL) 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>2023</u> SGD	<u>2022</u> SGD
<u>Trade receivables past due</u>		
Less than 30 days	61	-

**11 INVESTMENT IN FINANCIAL ASSETS**

	<u>2023</u> SGD	<u>2022</u> SGD
<u>Unquoted shares at cost</u>		
At beginning of financial year	2,957,627	2,800,000
Additions	2,964,417	2,957,627
Redeemed during the financial year	<u>(2,957,627)</u>	<u>(2,800,000)</u>
At end of financial year	<u>2,964,417</u>	<u>2,957,627</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

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

As at the end of the financial year, investment in financial assets represents investments in Singapore Government Treasury Bills amounting to SGD982,050 which matures on 28 May 2024 and Credit Linked Notes Zero Coupon amounting to SGD991,127 and SGD991,240 which mature on 2 February 2024 and 9 February 2024.

**12 PLANT AND EQUIPMENT**

	Computer, Office Equipment and IT <u>Laboratory</u> SGD	Furniture and Fittings SGD	Renovation SGD	Donation Boxes, Library Books and Toys SGD	Total SGD
<b>Cost</b>					
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
Additions	-	-	-	-	-
At 31.12.2023	226,491	26,334	1,076,312	-	1,329,137
<b>Accumulated depreciation</b>					
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
Depreciation for the year	19,139	-	37,200	-	56,339
At 31.12.2023	192,262	26,334	959,931	-	1,178,527
<b>Net Carrying Amount</b>					
At 31.12.2022	53,368	-	153,581	-	206,949
At 31.12.2023	34,229	-	116,381	-	150,610

**13 PAYABLES**

	<u>2023</u> SGD	<u>2022</u> SGD
Accruals	183,050	240,624
Outside parties	27,679	30,441
Received in advance	865	225
Deferred income		
- SG Enable	-	28,800
- Community Chest Charity Support	-	20,000
	<u>211,594</u>	<u>320,090</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**14 RESTRICTED FUNDS**

	<u>2023</u> SGD	<u>2022</u> SGD
Assistive Technology Fund (Note 15)	36,558	36,558
Job Support Unit Fund (Note 22)	-	1,469
Kluber Fund (Note 23)	6,575	6,575
Mediacorp Enabling Fund (Note 24)	2,270	3,220
President's Challenge Fund (Note 25)	-	13,034
UA Stewart Fund (Note 30)	30,704	35,770
UOB Educational Programme Fund (Note 31)	20,368	41,628
UOB Visual Arts Fund (Note 32)	35,869	39,296
	<u>132,344</u>	<u>177,550</u>

**15 ASSISTIVE TECHNOLOGY FUND**

	<u>2023</u> SGD	<u>2022</u> 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>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net income	-	191,210
<i>Transfer of funds:</i>		
- Capital expenditure	-	(191,210)
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 received the final Care & Share disbursement on 2 December 2022.

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

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	-	(1,845)
<i>Transfer of funds:</i>		
- Reallocation of funds	-	1,845
Balance at end of financial year	<u>-</u>	<u>-</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**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 was from 1 October 2021 to 31 March 2022 and it has now concluded. The Association has received the final disbursement and has been fully utilised in the financial year ended 31 December 2022.

**18 CENTURION FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	3,785
Net expenditure	-	(3,785)
Balance at end of financial year	<u>-</u>	<u>-</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>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(8,300)	(13,239)
<i>Transfer of funds:</i>		
- Reallocation of funds	8,300	13,239
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. The Association provides DSA Financial Assistance fund on an ongoing basis based on criteria and needs basis.

**20 ENABLING LIVES INITIATIVE FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(72,938)	-
<i>Transfer of funds:</i>		
- Reallocation of funds	72,938	-
Balance at end of financial year	<u>-</u>	<u>-</u>

This represents fund from SG Enable and Tote Board supports DSA's Early Start Programme provides early intervention and therapy services for children aged 0 to 36 months with special needs to meet their development needs while waiting for enrolling into Early Intervention Programme for Infants and Children ("EIPIIC"). The funding utilisation period will be from 1 April 2023 to 31 March 2025.

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**21 I'MABLE PUBLIC EDUCATION FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net income	11,310	-
<i>Transfer of funds:</i>		
- Reclassification of funds for utilisation of restricted funds	(16,382)	-
- Reallocation of funds	5,072	-
Balance at end of financial year	<u>-</u>	<u>-</u>

This represents fund supported by Enabling Lives Initiative – Public Education by SG Enable and Tote Board, to bring about greater inclusion for persons with disabilities in schools, at work and within the community. The first tranche was disbursed to the Association in the financial year ended 31 December 2022. The fund will be fully utilised when the initiative ends on 31 March 2024.

The reclassification amounting to SGD16,382 pertains to the expenses recorded in General Fund in the financial year ended 31 December 2022.

**22 JOB SUPPORT UNIT FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	1,469	-
Net (expenditure) income	(2,539)	3,505
<i>Transfer of funds:</i>		
- Capital expenditure	-	(2,036)
- Reallocation of funds	1,070	-
Balance at end of financial year	<u>-</u>	<u>1,469</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 fund has been fully utilised in the financial year ended 31 December 2023.

**23 KLUBER FUND**

	<u>2023</u> SGD	<u>2022</u> 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2023

**24 MEDIACORP ENABLING FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	3,220	2,470
Net (expenditure) income	<u>(950)</u>	<u>750</u>
Balance at end of financial year	<u>2,270</u>	<u>3,220</u>

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

**25 PRESIDENT'S CHALLENGE FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	13,034	-
Net (expenditure) income	(13,034)	15,103
<i>Transfer of funds:</i>		
- Reallocation of funds	<u>-</u>	<u>(2,069)</u>
Balance at end of financial year	<u>-</u>	<u>13,034</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. The fund has been fully utilised in the financial year ended 31 December 2023.

**26 PRESIDENT'S CHALLENGE – CAREGIVERS SUPPORT PROGRAMME**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(38,655)	-
<i>Transfer of funds:</i>		
- Reallocation of funds	<u>38,655</u>	<u>-</u>
Balance at end of financial year	<u>-</u>	<u>-</u>

This represents fund from President's Challenge to provide support, resources, social and emotional support to caregivers caring for persons with Down Syndrome and intellectual disability. The Association aims to provide respite care in areas of mental wellness and prevent caregivers from burnout as well as to form a Siblings Support Group to empower siblings to take on caregiving responsibilities and foster a stronger family bond. The funding is to be utilised within three years from the initial date of disbursement date on 28 April 2023.

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**27 PRESIDENT'S CHALLENGE – EMPOWERING FOR LIFE FUND (“PC – ELF”)**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(37,200)	-
<i>Transfer of funds:</i>		
- Reallocation of funds	37,200	-
Balance at end of financial year	<u>-</u>	<u>-</u>

This represents fund from President's Challenge Empowering for Life Fund (“ELF”) which support and empower people to be self-reliant and enable them to sustain in employment. The Association prepares individuals with down syndrome and other special needs by imparting routine skills and coaching them to become productive and competent employee, aiming for them to be ready for open employment opportunities. The funding is to be utilised within three years from the initial date of disbursement date on 7 August 2023.

**28 TOTE BOARD SOCIAL SERVICE FUND (“TBSSF”)**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(96,632)	(142,792)
<i>Transfer of funds:</i>		
- Reallocation of funds	96,632	142,792
Balance at end of financial year	<u>-</u>	<u>-</u>

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 from 1 April 2023 to 31 March 2026.

**29 THE INVICTUS FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	-	-
Net income	-	9,652
<i>Transfer of funds:</i>		
- Reallocation of funds	-	(9,652)
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.

**NOTES TO THE FINANCIAL STATEMENTS**  
*For the financial year ended 31 December 2023*

**29 THE INVICTUS FUND (Continued)**

- (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. The Association has received the final disbursement in the financial year ended 31 December 2022.

**30 UA STEWART FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	35,770	38,740
Net expenditure	(5,066)	(2,970)
Balance at end of financial year	<u>30,704</u>	<u>35,770</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.

**31 UOB EDUCATIONAL PROGRAMME FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	41,628	80,155
Net expenditure	(21,260)	(38,527)
Balance at end of financial year	<u>20,368</u>	<u>41,628</u>

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; arts conducted during lesson and holiday programme sessions. The Association will continue to recognise this fund until it is fully utilised.

**32 UOB VISUAL ARTS FUND**

	<u>2023</u> SGD	<u>2022</u> SGD
Balance at beginning of financial year	39,296	42,693
Net expenditure	(3,427)	(3,397)
Balance at end of financial year	<u>35,869</u>	<u>39,296</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.

**33 TAX DEDUCTIBLE DONATIONS**

During the financial year, the Association issued tax deductible receipts for donations collected totaling SGD864,339 (2022: SGD854,995). 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.



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial year ended 31 December 2023**

**34 RESERVE POLICY**

	<u>2023</u> SGD	<u>2022</u> SGD
Unrestricted fund (A)	5,357,681	5,283,232
Restricted funds (Note 14)	<u>132,344</u>	<u>177,550</u>
	<u>5,490,025</u>	<u>5,460,782</u>
Operating expenditure for the year (B)	<u>2,275,585</u>	<u>2,293,319</u>
Ratio of unrestricted fund to operating expenditure (A/B)	<u>2.35</u>	<u>2.30</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.

**35 OPERATING LEASE COMMITMENTS**

	<u>2023</u> SGD	<u>2022</u> SGD
<i>Rental of premise and office equipment</i>		
Not later than one year	102,279	102,279
Later than one year but not later than five years	<u>50,063</u>	<u>152,342</u>
	<u>152,342</u>	<u>254,621</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.






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**ILT Centre  
& Thrift Shop**  
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