



Annual Report 2024

Contents

1 — Chairperson’s Message		01
2 — About Us	3 — Governance	05
4 — Strategic Plans	5 — Our Progress and Impact	24
6 — Audited Financial Information	7 — 2024 Highlights	26
8 — Programmes and Services	9 — Communications and Engagement	45
10 — Volunteer Management	11 — Fundraising	52
12 — Environmental, Social and Governance	13 — The Year Ahead	58

1 — Chairperson’s Message



Dear members and friends,

It gives me great pleasure to present you DSA’s Annual Report for Financial Year 2024, profiling our progress and achievements for 2024.

As we reflect on the year, I am filled with gratitude for the incredible strides we have made in our mission to support individuals with Down syndrome and their families. This year has been one of transformation, growth, and deepening commitment to the wellbeing of those we serve.

Aligned with our strategic plans, DSA went through a reorganisation to streamline our structure, enhance our focus and channel resources to critical functions and services. Our Children Education Services and Adult Education Services were renamed Children Development Services and Adult Development Services respectively. The change is not just a matter of semantics, but a reflection of our ongoing commitment to our mission to develop, support and advocate for individuals with Down syndrome, their families and the community. The renaming also highlights our service delivery principles to provide human-centred, holistic, and systemic support to our members and reflects our plans to expand the support for our members beyond education to providing comprehensive support to promote their overall development and wellbeing. These services will continue to focus on each individual’s growth, empowerment, and quality of life across the different stages of their life journey.

Another highlight of the reorganisation has been the establishment of our Support and Advocacy Services, a major step in enhancing our support to the Down syndrome community. The new department will act as a critical pillar of support, providing psychosocial and caregiver support for our members and their families

to navigate life’s challenges. The department will also lead DSA’s efforts in research and advocacy, thus strengthening our capability to best represent and advance the interests, rights and dignity of our members and amplify their voices to promote meaningful community participation and social inclusion of individuals with Down syndrome.

For DSA to be able to do good well and in a sustainable manner, the Board of Management has continuously emphasised the importance of good governance and management. I am proud to announce that in 2024, DSA was awarded the Charity Transparency Award by the Charity Council, recognising our high standards of transparency and accountability. In addition, DSA was also shortlisted for the Charity Governance Award, a testament to the high standards of our governance and management practices. We are greatly honoured to receive the award and will continue to strive for high governance standards and organisational excellence.

In 2024, DSA strengthened the foundation in our structure, programmes and governance for our refreshed Strategic Plans (2024–2028). As we continue to strive towards being the trusted and preferred Centre of Excellence representing the Down syndrome community in Singapore, we will develop our capacity and capability to refresh our current programmes and services and develop new programmes to meet the changing needs of our members and address arising concerns in the community.

We are deeply grateful for the support of our community, donors, partners, and volunteers. Together, we are shaping a future where individuals with Down syndrome and their families have every opportunity to thrive in all aspects of their lives. As we look to the future, we remain dedicated to our vision and mission and look forward to your continued support.

Thank you for standing with us, for believing in our vision, and for being part of this remarkable journey.

Yours faithfully,
Mr Alex Yan
Chairperson
Down Syndrome Association (Singapore)

2 — About Us

OUR PROFILE

Borne out of love and devotion, Down Syndrome Association (Singapore) (“DSA”) was established by a group of parents of children with Down syndrome in 1995. DSA was formally registered as a society on 16 September 1996 and as a charity under the Charities Act (Chapter 37) on 17 January 1997. DSA is also an Institution of a Public Character (IPC) and 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.

Vision

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



Mission

- Develop individuals with Down syndrome through lifelong learning and social integration.
- Support families through specialist services, information, and education.
- Advocate for equal opportunities, quality of life and their contribution to society.



Shared Values

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



Organisation Chart



PATRON

MR TAN SOO KHOON

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

ADVISERS

DR S VASOO

- Emeritus Professor, Department of Social Work, National University of Singapore
- Former Member of Parliament (1984–2001)
- Adviser, Central Singapore Community Development Council
- Second Adviser, Ang Mo Kio Grassroots Organisations
- Adviser, Allkin Singapore (formerly AMK FSC)
- Distinguished Fellow, Faculty of Arts and Social Sciences, National University of Singapore

- Distinguished Ann Wee Alumni Award
- Distinguished Fellow, Faculty of Arts and Social Sciences, Hong Kong University
- Adviser, Advisory Board, Dreams Centre
- MSF Distinguished Volunteer Award
- President's National Volunteerism and Philanthropy Award

DR BHAVANI SRIRAM

- Consultant Neonatologist and Paediatrician, Shankar Surgery
- Vice President, Asia Pacific Down Syndrome Federation
- Clinical Head, MINDS Developmental Disabilities Medical Clinic

MS CHRISTINE SEKHON

- Partner, Liberty Law Practice LLP

FOUNDING CHAIRPERSON

DR BALBIR SINGH, PBM

- Legal & Services Sub-Committee Member, Special Needs Trust Company

BOARD OF MANAGEMENT



Mr Alex Yan
Deputy Chairperson

Head of Corporate Assurance,
CIMB Bank
Retired since 9 Aug 2024

Date of First Appointment*: 19 Jan 2013

- Board Appointment(s) in DSA:
- Co-opted Board member (2013–2014)
 - Board member (2014–2018)
 - Honorary Treasurer (2018–2021)
 - Chairperson (since 2021)

Experience with Charities/Corporates:

- Former Group Audit Partner, CLSA

Attendance: ●●●●●●



Ms Li Shuyun
Deputy Chairperson

Senior Lecturer,
Nanyang Technological University

Date of First Appointment*: 18 Dec 2010

- Board Appointment(s) in DSA:
- Board member (2010–2012)
 - Assistant Honorary Secretary (2012–2014)
 - Deputy Chairperson (since 2014)

Experience with Charities/Corporates:

- Member, MINDS

Attendance: ●●●●●●



Mr Chan Wing Git
Honorary Secretary

Business Head of HR
(Grocery Business and Food Services)
FairPrice Group

Date of First Appointment*: 17 Nov 2018

- Board Appointment(s) in DSA:
- Board member (2018–2021)
 - Honorary Secretary (since 2021)

Experience with Charities/Corporates:

- Advisory Panel & HR Committee, Make-A-Wish Foundation Singapore
- Former Group Head of Talent & Excitement, Luxasia Pte Ltd
- Former SVP HR, Training & Admin, Breadtalk Group Ltd

Attendance: ●●●●●●



Mr Jonathan Seow
Honorary Treasurer

Chief Financial Officer
Moleac Pte Ltd

Date of First Appointment*: 26 Jun 2021

- Board Appointment(s) in DSA:
- Board member (2021–2023)
 - Honorary Treasurer (since 2023)

Experience with Charities/Corporates:

- Former Corporate Finance & Business Development, Aslan Pharmaceuticals

Attendance: ●●●●●○



Mr Adrian Foo
Member

Partner
Argor Capital Management

Date of First Appointment*: 25 Nov 2020

- Board Appointment(s) in DSA:
- Co-opted Board member (2020–2021)
 - Honorary Treasurer (2021–2023)
 - Board member (since 2023)

Experience with Charities/Corporates:

- Former Senior Vice President, GIC

Attendance: ●●●●●●



Mr Nicholas Cheam
Member

Equity Specialist
HSBC Singapore

Date of First Appointment*: 10 Jun 2023

- Board Appointment(s) in DSA:
- Board member (since 2023)

Experience with Charities/Corporates:

- Former Bank Executive, DBS Bank

Attendance: ●●●●●○



Mr Khairul Alam
Member

Freelance Consultant/Trainer

Date of First Appointment*: 26 Jun 2021

- Board Appointment(s) in DSA:
- Board member (2006–2008)
 - Honorary Treasurer (2006–2008)
 - Honorary Secretary (2008–2010)
 - Board member (since 2021)

Experience with Charities/Corporates:

- Former Head of Compliance, Asia, Union Bancaire Privée S.A.
- Former Head of PWM Asia Compliance, Morgan Stanley

Attendance: ●●●●●○



Ms Helena Oh
Member

Senior HR Manager
Sheares Healthcare Management

Date of First Appointment*: 10 Jun 2023

- Board Appointment(s) in DSA:
- Board member (since 2023)

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: ●●●●●○



Mr Simon Soh
Member

Director
Unity Accounting Pte Ltd
Unity Advisory Pte Ltd
Corpingo Pte Ltd

Date of First Appointment*: 10 Jun 2023

- Board Appointment(s) in DSA:
- Board member (since 2023)

Experience with Charities/Corporates:

- Alumni Engagement Committee Secretary, Singapore University of Social Sciences
- Former Manager, Unity Assurance PAC

Attendance: ●●●●●○



Mr Moses Teh
Member

Funeral Consultant
Abound Grace Bereavement Services Pte Ltd

Date of First Appointment*: 26 Jun 2021

- Board Appointment(s) in DSA:
- Board member (since 2021)

Experience with Charities/Corporates:

- Former Funeral Consultant, Trinity Casket Pte Ltd

Attendance: ●●●○○○

MANAGEMENT TEAM

- Ms Evelyn Lai
Executive Director
- Ms Yennie Tjia
Manager, Corporate Services
- Ms Iris Sim
Manager, Communications and Engagement
- Ms Viemala Davie Kelaver
Manager, Children Development Services
- Ms Catherine Michael
Manager, Adult Development Services
- Ms Sandra Loo
Manager, Support and Advocacy Services

*This refers to the date of first appointment to the Board for a continuous period till the end of FY 2024.

3 — Governance

CORPORATE INFORMATION

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 | Standard Chartered Bank | United Overseas Bank Limited | Maybank Singapore Limited

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

BOARD GOVERNANCE

ROLE OF THE BOARD OF MANAGEMENT

The Association is governed by a Board of Management (“Board”) comprising up to 10 elected members. The Board is responsible for overseeing and managing the Association. The Board sets the strategic direction and steers the Association towards achieving its objectives and fulfilling its mission and vision. The responsibilities of the Board include complying with the Association’s Constitution and all relevant laws and regulations, ensuring high governance standards, assessing and managing relevant risks, ensuring adequate resources to meet its objectives, establishing effective controls and prudent use of resources and monitoring the effectiveness and efficiency of its operations, programmes and service delivery. The composition, powers and functions of the Board are guided by the Association’s Constitution.

The daily management and operations of the Association is delegated by the Board to the management team led by the Executive Director. The Executive Director, supported by the management team, leads the staff team to deliver DSA’s programmes and services and ensure effective

and efficient operations. As at 31 December 2024, the Association had 29 full-time and three (3) part-time staff.

The Board ensures that the management team has suitable qualifications and experience, understands its duties clearly, performs well and provides the Board with complete and timely information to facilitate the Board in performing its functions and decision-making. The Board and the management team are collectively responsible for achieving the Association’s purposes.

Ms Evelyn Lai was appointed as the Association’s Executive Director on 15 May 2023. She was formerly the Executive Director of the Singapore Association of Social Workers (2022–2023) and Viriya Community Services (2004–2021) and holds qualifications in Psychology, Counselling and Social Work.

BOARD SELECTION AND RECRUITMENT

The Board is elected at every alternate Annual General Meeting (AGM) and shall hold office for a two-year term.

Each member to be nominated for election must be proposed and seconded by another member and the nominee must consent to the nomination either by being present at the General Meeting or in writing.

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

It is DSA’s policy that any member who is a full-time paid employee of the Association shall not be eligible for nomination for election to the Board nor serve on the Board. In 2024, no staff served on DSA’s Board.

APPOINTMENT AND TERM LIMITS

Members elected to the Board vote amongst themselves to fill the appointments within the Board. 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.

The office of Honorary Treasurer shall not be filled by the same person for more than two (2) consecutive terms.

A Board member who has been Chairperson of the Board for two (2) consecutive terms shall not be eligible for appointment as Chairperson of the Board in the following term.

The Board can co-opt up to two (2) other members who shall serve as members on the Board. Such co-opted Board Members shall not form part of the quorum of the Board and shall not be eligible to vote at Board meetings.

It has been DSA's policy that no Board member is to serve for more than four (4) terms on the Board, whether consecutive or otherwise, with effect from the start of the term from 2017 to 2019. This 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.

As of 31 December 2024, Mr Alex Yan and Ms Li Shuyun 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 Nomination Committee oversees DSA's succession plans and ensures smooth and successful leadership transitions. The plans include identification of key needs of the Association, prospective candidates for succession of DSA's key leadership positions and human capital development to build a pipeline of talents.

As part of the succession plan, the Nomination Committee had reviewed DSA's leadership succession plan, including identifying and screening prospective nominees for the next election of the Board and appointment as office holders. DSA has also developed succession plans for the Management team to ensure that the Association

continues to be managed well to fulfil its purpose and be well-positioned for sustained success in the long-term.

BOARD EVALUATION

BOARD COMPOSITION AND DIVERSITY

The Board reviews the board composition regularly and ensures that the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience to meet the Association's needs and effectively lead the Association to fulfill its purpose.

In 2024, the Board conducted a Board evaluation to review its composition diversity, expertise, and performance.

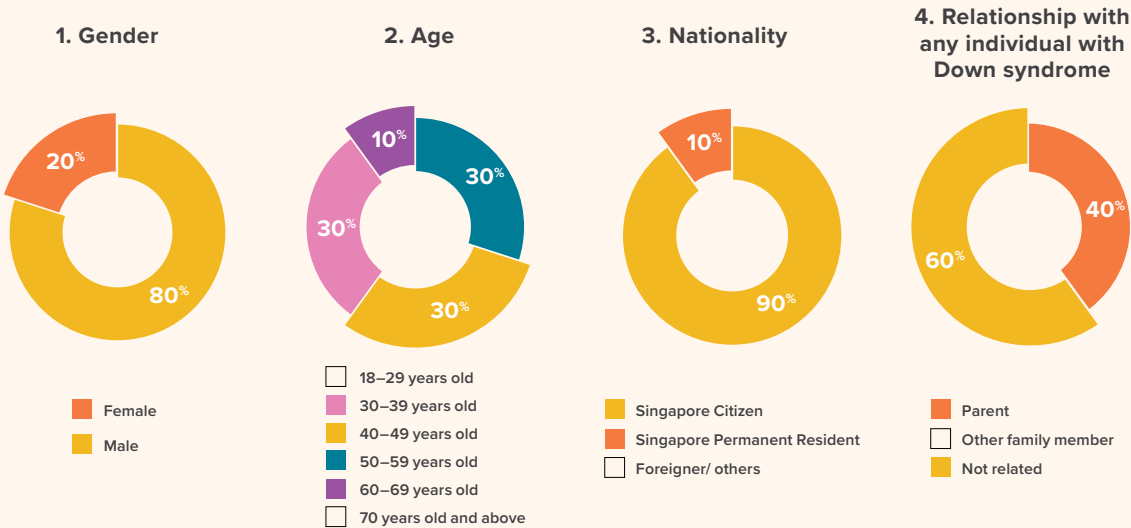
As at 31 December 2024, DSA had 10 Board members. The Board members were elected during DSA's 26th Annual General Meeting on 10 June 2023 and would serve for a term of two (2) years till the next election in 2025.

BOARD MEETINGS

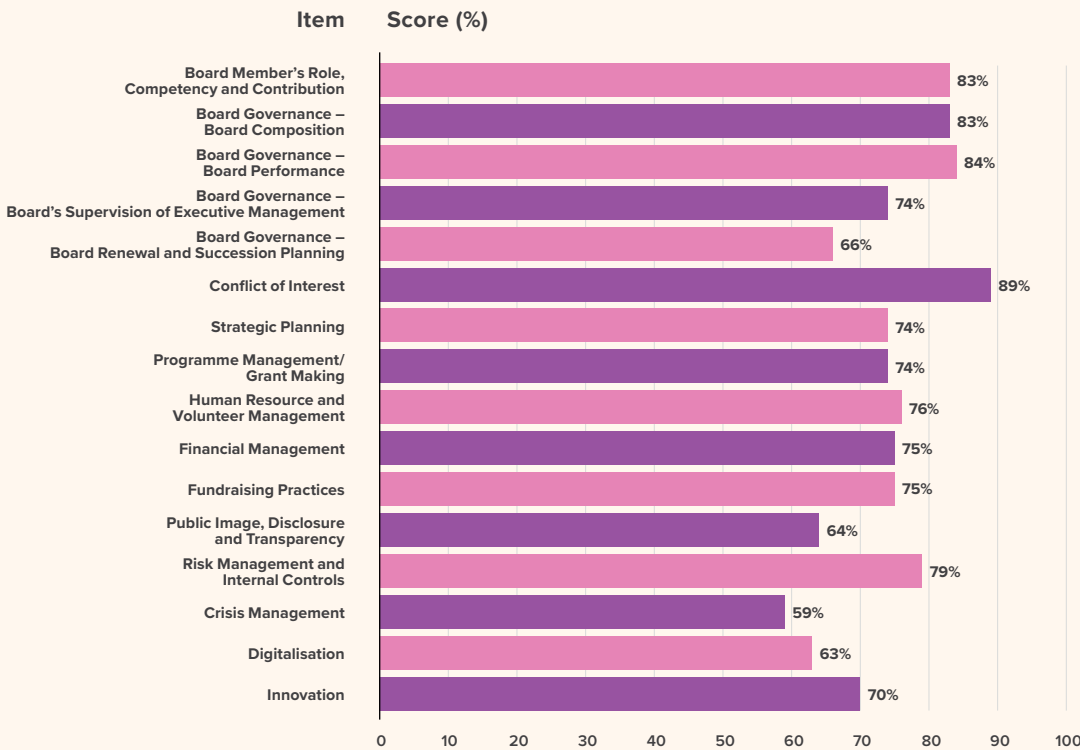
The Board held six (6) Board meetings in 2024. The quorum of at least half of its members was achieved for all Board meetings. The Board also conducted other meetings with the Association's members, sub-committee members and staff as follows:

Meeting	Number of meetings
Board Meeting	6
Annual General Meeting	1
Sub-Committee Engagement	1
Board and Staff Engagement	1

KEY DIVERSITY INDICATORS



The Board ensures that it has suitable qualifications and experience, understands its duties clearly, and performs well. In the 2024 Board Evaluation, the Board evaluated its performance in various key areas and obtained an overall score of 74%. The Board reviewed the results and developed plans to enhance its overall performance.



SUB-COMMITTEES

The sub-committees which are appointed by the Board for various activities of the Association may co-opt any person(s) to serve on them. These co-opted persons who may be non-members of the Association shall not have any rights and privileges of a member. The sub-committees are responsible to the Board and shall forward their reports and accounts to the Board.

In 2024, there were nine (9) sub-committees providing relevant advice and expertise to support DSA in achieving its strategic objectives and goals. The committees included:

- 1. Audit Committee
- 2. Executive Committee
- 3. Events, Fundraising and Donor Management Committee
- 4. Finance Committee
- 5. Human Resource Committee
- 6. Information and Technology Committee
- 7. Nomination Committee
- 8. Research and Ethics Committee
- 9. Services Committee

The Board decided that the objectives of the Leave No One Behind (LNOB) Committee should be integrated into the strategic thrusts of DSA’s Strategic Plans (2024–2028). Support and Advocacy Services, which was subsequently established in July 2024, would take on the mettle to reach out to the community and support individuals with Down syndrome and their families who may not be adequately served. As a result, the Board decided to dissolve the LNOB Committee on 24 February 2024.

AUDIT COMMITTEE

Chairperson: Mr Khairul Alam
Members:
Mr Simon Soh
Mr Lim Tai Toon (appointed on 18 June 2024)
Mr Ang Peng Kwee (appointed on 18 June 2024)

The Audit Committee (AC) takes delegated responsibility on behalf of the Board 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 levels 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.
- iv. Monitor DSA’s compliance with all aspects of the law, relevant regulations, and good practices.

During the year, two (2) new members were appointed to the AC, increasing its membership from two (2) members in 2023 to four (4) members in 2024. The new appointments sought to strengthen the committee’s capability to perform its vital role in enhancing governance standards and practices in DSA, as part of its strategic goals. The AC met on four (4) occasions in 2024. The AC’s key efforts and initiatives included:

- **Audited Financial Statements for the Year ended 31 December 2023**
The AC was satisfied with the unmodified audit report issued by the auditor. The audited financial statements were included in DSA’s Annual Report 2023 and presented at DSA’s 27th AGM held on 22 June 2024.
- **Code of Governance for Charities and IPCs**
The AC developed a compliance plan and reviewed quarterly reports and self-assessments based on the Governance Evaluation Checklist (GEC) performed by the management team and made recommendations for improvement of DSA’s governance standards.
- **Environmental, Social and Governance Framework**
The framework was developed in 2023. It was then reviewed by AC and presented to the Board in February 2024. The framework integrates Environmental, Social and Governance (ESG) considerations into DSA’s activities, promoting greater accountability and sustainability.
- **Enterprise Risk Management Framework**
The AC reviewed DSA’s risk management practices and recommended that a Steering Committee be formed to develop a framework for a more holistic and structured approach to identify, assess, and manage risks that could impact DSA and ensure DSA’s resilience and effective operation. The Steering Committee, comprising three (3) members, (i) Mr Alex Yan, Chairperson, (ii) Mr Chan Wing Git, Executive Committee Member, and (iii) Mr Simon Soh, Member of AC and Deputy Chairperson of Services Committee, was formed in September 2024. The committee met on two (2) occasions and discussed the development of the Enterprise Risk Management (ERM) Framework. The framework was presented to the AC in December 2024. The AC reviewed and supported the overall framework and made recommendations to further enhance DSA’s risk management.
- **DSA’s Policies**
Key policies including Human Resource Polices, Whistleblowing Policies, Anti-Money Laundering and Counter Terrorism Financing Policies were reviewed. The AC expressed confidence that the Association’s operational policies and procedures had adequate internal controls and were effective in managing its key risks.

Demonstrating DSA’s commitment to maintaining high governance standards and stakeholder trust, the AC will continue to advise and make recommendations to the Board to improve its governance, ensure adherence to various regulations and guidelines, and adopt best governance and management practices.

EXECUTIVE COMMITTEE

Chairperson: Mr Alex Yan
Members:
Ms Li Shuyun
Mr Chan Wing Git
Mr Jonathan Seow

The Executive Committee (EXCO) oversees the operations of the Board and is given full authority by the Board in areas expressly delegated by the Board, and implements Board-approved decisions, or where there is no established policy or precedent. The committee’s responsibilities include:

- i. Acting on behalf of the Board for on-demand activities and makes decisions in between meetings to resolve any urgent issues.
- ii. Provide organisational direction for the Executive Director and acts as a liaison between the Board and the Executive Director.
- iii. Provides organisational oversight of implementation of policies and governance.
- iv. Oversees strategic planning and decision making

The EXCO held six (6) committee meetings in 2024. The EXCO’s key efforts and initiatives in the year included:

- **Review of DSA’s Strategic Plans (2024-2028)**
Monitored implementation and progress of DSA’s Strategic Plans (2024–2028) and key strategic initiatives in 2024 including a reorganisation and establishment of a new department, Support and Advocacy Services, in July 2024.
- **Organisational Health and Performance**
The EXCO reviewed quarterly reports and self-assessments based on the Governance Evaluation Checklist (GEC) and the Organisational Health Framework for Social Services (OHFSS) performed by the management team to ensure high standards of governance, management and operations.
- **Charity Transparency Award and Charity Governance Award**
The EXCO reviewed DSA’s governance and transparency practices and ensured full compliance with the Charity Transparency Framework. DSA was awarded the Charity Transparency Award 2024 and shortlisted for the Charity Governance Award.

• **Performance Review of the Executive Director**
Supported by the Human Resource Committee Chairperson, the EXCO met on two (2) occasions to review the performance of the Executive Director.

The EXCO will continue to oversee the operations of the Board and management in accordance with DSA’s governing instruments, regulatory requirements and policies. The EXCO will also continue to strive towards organisational excellence, guided by the OHFSS and other best practices.

EVENTS, FUNDRAISING AND DONOR MANAGEMENT COMMITTEE

Chairperson: Mr Jonathan Seow
Members:
Mr Simon Soh
Ms Loo Jingmin
Mr Gerard Lim

The Events, Fundraising and Donor Management Committee (FRC) 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:

- i. Playing an active role in driving and working alongside the Board and staff to achieve the Association’s fundraising targets.
- ii. Providing input and making recommendations to the Board to develop and formulate feasible long-term funding models for the Association.
- iii. Consulting and recommending policies, budgets, tools, and processes needed for effective fundraising.
- iv. Providing oversight for DSA’s Fund Development activities and ensuring that they are within good ethical and moral practices.
- v. Assisting in connecting to prospective sponsors/donors for DSA’s fundraising efforts.
- vi. Playing an active role in driving the volunteer management initiatives for the Association.

The FRC met on 11 occasions during the financial year. In the reporting period, the committee worked on key initiatives and achieved the following:

• **Fundraising Events**
The FRC supported and led the Communications and Engagement team to increase DSA’s fundraising efforts and organised four (4) key fundraising events including (i) World Down Syndrome Day 2024, (ii) Charity Movie I, (iii) Mystique 2024, and (iv) Charity Movie II. A total amount of \$743,424 was raised through the four (4) events and other fundraising activities with an average fundraising efficiency ratio of 19%.

• **Strengthened Donor Management**

The FRC reviewed DSA's donor management practices. Through the enhanced engagement with donors, DSA received the support of 1,699 individual donors and 75 corporate donors and collectively donated a total of \$1,334,506 in cash and \$19,269 worth of donations-in-kind.

• **Strengthened Volunteer Management**

The FRC supported the team in improving DSA's volunteer management efforts and engaged a total of 305 volunteers who contributed a total of 1,344 hours to support DSA's operations and programmes. Two (2) volunteer appreciation events were held and 100% of the volunteers surveyed expressed satisfaction with their volunteering with DSA.

• **Publicity**

The FRC provided advice on publicity and outreach to improve the visibility and outreach of DSA. In 2024, DSA achieved significant presence in both mainstream and social media with 36 pieces of media coverage, a total circulation of 32,856,706 with Public Relations value totalling \$2,020,770.

The FRC will continue to lead DSA in establishing and strengthening its relationships with key stakeholders to bring in greater resources to support its efforts in serving individuals with Down syndrome, their families and the community. In 2025, the committee will review its communications and engagement policies, strengthen its fundraising efforts and enhance its publicity and public relations to achieve the strategic objectives of DSA. The FRC will also lead the Association in preparing for its 30th anniversary celebrations in 2026.

FINANCE COMMITTEE

Chairperson: Mr Adrian Foo

Members:

Mr Gerard Lim

Ms Kwok Li Ching

The Finance Committee (FC) assumes delegated responsibility from DSA's Board to provide advisory oversight of all financial matters. It ensures fiscal stability and long-term economic capability, aligning with and supporting DSA's strategic plans and mission. Its roles include budgetary control and review, financial reporting, setting accounting and financial policies, overview of financial management and internal controls, and investments.

The FC met on two (2) occasions during the financial year. In the reporting period, the committee worked on key initiatives and achieved the following:

• **Anti-Money Laundering/Counter-Terrorism Financing Policies**

The FC reviewed and updated DSA's Anti-Money Laundering/Counter-Terrorism Financing (AML/CTF) policies which were subsequently approved by the Board for implementation in February 2024. The AML/CTF policies were further updated with the inclusion of the list of red flag indicators published by the Suspicious Transaction Reporting Office (STRO) in December 2024. In the financial year, the FC reviewed two (2) sources of unverified income, and one (1) donor due diligence check in accordance with DSA's AML/CTF policies.

• **DSA Annual Budget**

The FC reviewed monthly financial reports submitted by the management team, conducted a mid-year review of FY 2024 budget and made recommendations to enhance DSA's financial performance. Under the strong stewardship and advice from the FC, DSA registered a surplus of \$138,259 in FY 2024. The FC also reviewed and recommended the annual budget for FY 2025 to the Board for approval.

• **Investments**

The FC reviewed investment options, renewed low risk investments and allocated an additional amount of \$400,000 to fixed deposits. The overall returns ranged from 3.0% to 3.9% and achieved total investment income of \$140,197 in 2024.

The FC will continue to provide recommendations to the Board, ensuring that DSA's financial policies and procedures are robust, compliant with regulations, aligned with best practices, and focused on safeguarding DSA's interests. The FC will also monitor the economic situation and consider alternative appropriate investment options to restructure DSA's investments to generate higher returns and diversify its income streams to ensure long-term financial sustainability and viability for DSA to support the current and future needs of the community.

HUMAN RESOURCE COMMITTEE

Chairperson: Ms Helena Oh

Members:

Mr Chan Wing Git

Mr Michael Sean

Ms Elyse Lim

The Human Resource Committee (HRC) takes delegated responsibility from the Board to provide oversight and advice to the Board and Executive Director on all Human Resource (HR) matters and supports the Executive Director in managing HR matters including:

- i. HR strategies, priorities, and culture
- ii. Human capital and human resource management
- iii. Governance and compliance
- iv. Any additional matters delegated to the HRC by the Board

The HRC met on three (3) occasions during the financial year and worked on key initiatives and achieved the following:

• **Salary Review**

To enhance the competitiveness of staff salaries to attract and retain talent, DSA reviewed the staff salary and enhanced its alignment with NCSS' annual salary guidelines. Through the exercise, the salaries of all staff were aligned to the salary range recommended by NCSS.

• **Review of HR Policies**

The HRC reviewed the HR policies and made recommendations to the Board for approval. The Board approved the recommended changes to the HR policies which would take effect from 1 January 2025.

• **Flexible Work Arrangement**

The HRC reviewed the Association's flexible work arrangements in 2024. DSA fully adhered to the Tripartite Guidelines on Flexible Work Arrangements Requests which took effect from 1 December 2024.

• **Strategic Manpower Planning and Reorganisation**

As part of DSA's Strategic Plans (2024–2028), a reorganisation was implemented in July 2024. The reorganisation streamlined the key functions and better aligned our efforts with the Association's mission and strategic objectives, including the establishment of a new department, Support and Advocacy Services, to strengthen psychosocial support, community partnerships, research and advocacy efforts of DSA. The HRC reviewed DSA's strategic manpower plans and job scopes of staff and made recommendations to support the successful implementation of the manpower plan and enhanced manpower efficiency by 30.2%.

• **Performance Management Framework**

The HRC provided guidance and supported the Corporate Services team in the development of DSA's Performance Management Framework to enhance support for staff development and strengthen DSA's human capital development. The framework, including the revised performance review format, was piloted in the second half of 2024. The HRC reviewed the pilot and supported the full implementation of the framework from 1 January 2025.

• **Review of Staff Performance, Annual Increment, Performance Bonus and Special Payments**

The HRC reviewed staff performance and made recommendations on the corresponding annual

increment and performance bonus to recognise the efforts and good performance of the Association's staff. The HRC also provided advice and recommendations to address concerns impacting the performance of staff.

• **Staff Engagement**

Increased efforts and resources were channelled to strengthen staff engagement. In 2024, 12 sessions of staff engagement activities and one (1) staff retreat were conducted. Staff indicated 84% satisfaction with the activities. A staff engagement survey was also conducted to obtain feedback from staff and assess staff satisfaction. Overall, staff reported a satisfaction level of 74% across different domains including:

- i. Organisational culture
- ii. Shared vision and values
- iii. Growth and development
- iv. Compensation and benefits
- v. Communication

INFORMATION TECHNOLOGY COMMITTEE

Chairperson: Dr Leong Chou Ching

Members:

Mr Kelvin Ho Pang Chiang

Mr Chua Chee Kng

The Information Technology Committee (ITC) is entrusted by the Board to oversee and evaluate the Association's information technology (IT) infrastructure and capabilities, ensuring they effectively meet its digital needs. Its specific responsibilities include:

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

The ITC met on one (1) occasion in 2024 and discussed the following:

• **IT Risks**

The ITC discussed potential related IT risks and concerns. The committee highlighted the need for regular review and effective management of IT risks.

• **Digitalisation Plan**

The ITC reviewed the adequacy of the current IT infrastructure and capabilities of the Association to support its refreshed strategic plans. The committee recommended that DSA engage a consultant to develop a holistic Digitalisation Plan to enhance its IT capabilities to support its strategic plans.

NOMINATION COMMITTEE

Chairperson: Mr Chan Wing Git
Members:
Mr Alex Yan
Ms Li Shuyun
Mr Jonathan Seow

The Nomination Committee (NC) takes delegated responsibility from the Board for the general affairs and succession planning of the Board. Its responsibilities include:

- i. Reviewing the composition of the Board annually to ensure that the Board has an appropriate balance of independent Board members and to ensure an appropriate balance of expertise, skills, attributes and abilities among the Board members.
- ii. Identifying potential board member candidates and reviewing their suitability and interest for Board service.
- iii. Nominating suitable individuals for election as Board members.
- iv. Reviewing candidates and making recommendations to the Board to fill any casual vacancy arising in the Board.
- v. Taking the lead in succession planning.
- vi. Designing and overseeing the process of board orientation.

The NC met on six (6) occasions during the financial year. The key efforts and achievements of the committee included:

- **Board Evaluation 2024**
The NC reviewed the Board’s composition, diversity, and expertise and evaluated the Board’s performance. The findings were presented to the Board and reviewed in June 2024.
- **Board Succession Planning**
The NC reviewed the Board succession plans including identifying suitable candidates and strengthening DSA’s leadership succession plans.

In the year ahead, the NC will continue to review the composition and diversity of the Board to ensure that it has the appropriate balance of independence and capabilities. The NC will also further strengthen DSA’s succession plans and review nominees for the election of the Board to be held at DSA’s 28th AGM.

RESEARCH AND ETHICS COMMITTEE

Chairperson: Ms Li Shuyun
Member:
Dr Ng Boon Yuen

The Research and Ethics Committee (RC) functions as an advisory committee to the Board on research matters. Its responsibilities include:

- i. 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.
- ii. Appraising scientific aspects of proposed procedures to ensure that they comply with the relevant institutional policies and guidelines, Code of Conduct, and government regulations.
- iii. Communicating and collaborating with other relevant bodies, including other research and/or ethics committees, in the interest of facilitating high quality and ethical research.
- iv. Ensuring that approved research projects include procedures and protocols for the reporting and consideration arising from the research.
- v. Safeguarding personal information, data privacy and confidentiality of research subjects.

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

- **Research Masterplan**
Aligned to DSA’s Strategic Plans, the RC developed a Research Masterplan to guide efforts to conduct relevant research. The Research Masterplan seeks to increase knowledge and data to promote evidence-based and research-informed practices to guide DSA’s service delivery and enhance the Association’s capability to meet the current and future needs of individuals with Down syndrome, their families and the community.
- **Down Syndrome Community Needs Assessment**
The needs assessment seeks to gather information on the needs, concerns and wishes of individuals with Down syndrome, their family members and caregivers to facilitate service planning and programme development to best serve them. The RC reviewed the preliminary results of the needs assessment which surveyed 50 families caring for a person with Down syndrome.

- **Poster Presentation at the World Down Syndrome Congress 2024**
The RC reviewed the study evaluating the impact of the Adult Enhanced Programme in enhancing the functional living skills of adults and supported the team in preparing the poster for presentation at the World Down Syndrome Congress 2024, held in Brisbane, Australia.

- **Research Topics for Potential Collaboration with the Asia Pacific Down Syndrome Federation**
The RC reviewed key research topics to be discussed with partners of the Asia Pacific Down Syndrome Federation (APDSF) at its AGM. Two (2) staff further discussed the identified topics with APDSF members during APDSF’s AGM in December 2024.

- **Applied Research Projects**
DSA supported three applied research projects by students from the Singapore University of Social Sciences.

SERVICES COMMITTEE

Chairperson: Mr Nicholas Cheam Deputy Chairperson: Mr Simon Soh
Members:
Ms Belle Chia
Ms Chandrika Mano
Mr Jonathan Seow
Ms Kristin Van Burm
Mr Moses Teh
Mr Nicholas Netto

The Services Committee (SC) takes delegated responsibility on behalf of the Board on matters related to service planning, programme development and service standards. Its responsibilities include:

- i. Survey the service environment and identify gaps in services and critical arising needs for the Down syndrome community and make recommendations for DSA to fulfil its vision, mission, and strategic plans,
- ii. Review the performance of DSA’s programmes and collaborations with partners and their continuing alignment to DSA’s purpose and relevance to the Down syndrome community and make recommendations for continuous improvement of DSA’s services.

The SC met on three (3) occasions during the financial year. In 2024, the committee worked on key initiatives and achieved the following:

- **Programme Management Framework**
The SC reviewed and supported the Programme Management Framework and presented it to the Board for approval. The framework was implemented to review the Association’s programmes and services and develop 2025’s workplan.
- **Support and Advocacy Services**
The SC reviewed the services of the new Support and Advocacy Services (SAS) department which was set up in July 2024. The new department seeks to enhance DSA’s support for individuals with Down syndrome and their families and caregivers while furthering advocacy efforts to promote the overall rights and wellbeing of the Down syndrome community. SAS provides psychosocial and caregivers’ support and leads DSA’s efforts in research and advocacy.

- **Review of New Programmes and Services**
To better meet the needs and address arising issues, including ageing concerns of the Down syndrome community, the SC reviewed the proposals of new programmes and services including:

- Ageing support programmes.
- Allied health therapies such as music and movement, physio- and occupational therapies

- **Programme Reviews and Workplan for 2025**
The SC reviewed the performance of DSA programmes and progress of strategic initiatives. The committee also discussed the workplan for 2025.

In 2025, the SC will focus on enhancing programme performance and service quality to best support the Association’s service users. The committee will support the staff team in refreshing the Association’s programmes to meet the changing needs of the community and introduce new ones to meet unmet needs and further support individuals with Down syndrome to reach their full potential and achieve their aspirations. The SC will also monitor the performances of programmes to review their effectiveness and measure their impact on service users.

POLICIES

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 adhere to the Association’s Conflict of Interest policy.

DSA has established procedures for all Board members and staff to declare any real, potential or perceived conflict of interest that they may have on a regular and need-to basis. All Board members should exercise independent judgement and act in the best interest of the charity. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.

In FY 2024, there was no reported or identified conflict that required disclosure or other further actions.

CODE OF CONDUCT

The Code of Conduct of DSA embodies the shared values, ethics, passion and commitment DSA desires to promote to the highest possible standards of professional conduct among all its stakeholders including Board and sub-committee members, staff, volunteers and partners.

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 other intellectual and developmental disability; and (ii) are committed to good governance and want to contribute to DSA’s continued improvement.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE

DSA has an ESG Framework which provides guidance to all Board members and staff to consider ESG factors when conducting the Association’s activities to best serve the current and future needs of the Down syndrome community. We are mindful of our impact on the environment, our responsibilities towards building positive relationships with stakeholders and the importance of how we govern ourselves. DSA commits to:

- i. **Environmental:** Conducting our work in an environmentally friendly and sustainable manner.
- ii. **Social:** Aligning our actions to be socially conscious and responsible.
- iii. **Governance:** Achieving the highest standards of governance.

FINANCIAL MANAGEMENT AND INTERNAL CONTROLS

Internal Control Systems

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

The Board ensures strong internal controls to manage and monitor the Association’s funds and resources to protect stakeholders’ interests and our assets. We follow guidelines set in the Internal Controls Policy, which encompasses financial management, revenue and receipting, procurement, payments, delegation of authority, and approval limits.

Budget Planning

Budgeting is conducted as a pre-financial year exercise. The FC reviews the proposed annual budget, providing insights and approval before presenting it to the Board for approval.

The Board approves the annual budget for the Association’s plans and regularly reviews and monitors its income and expenditure.

To maintain financial accountability, the Committee receives monthly financial reports and updates on incurred expenditure and income against the budget, ensuring spending remains within limits and revenue projections are realistic. Financial reports are also presented to the Board for review during Board meetings.

The FC also conducts half-yearly financial performance reviews, recommending budget adjustments if assumptions and projections deviate from actual conditions. Quarterly financial reviews are submitted to the Board.

Tender Process

Tender process guidelines are established to help DSA procure the best goods and services at the right time and optimal value. The selection process is conducted fairly and transparently, adhering to ethical business practices.

Reserves and Restricted Funds

The Association has a reserve policy for the 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 rule of thumb, the Association aims to have two (2) years of operating expenditure kept as reserves. The reserve level is regularly reviewed by the Board to ensure that the reserves are adequate to fulfil the Association’s continuing obligations.

Designated 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. DSA has disclosed its restricted funds, purpose, and plan for utilisation of Restricted Funds in the Audited Financial Statements. Please refer to the 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 time frame (if any), and in the manner prescribed and promulgated by the Grantmaker.

Loans to Related and External Parties

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

Investment Policy

DSA has established investment guidelines aimed at preserving the total capital value of its financial assets while ensuring a stable, sustainable financial return within an acceptable level of risk.

The FC assists the Board in overseeing financial investment planning and strategy. The FC regularly reviews the investment portfolio and provides necessary recommendations to the Board as needed and for endorsement.

DSA’s funds are invested in treasury bills and fixed deposits with banks and financial institutions. These investments prioritise capital preservation through a low-risk approach, striving to achieve the highest possible and sustainable financial returns within the risk parameters set by DSA’s investment guidelines.

FUNDRAISING

Date	Fundraising activities	Income (SGD)	Expenses (SGD)	Fundraising Efficiency Ratio (%)
23 March 2024	World Down Syndrome Day	140,014	29,031	21%
16 May 2024	Charity Movie I	144,697	9,822	7%
1 November to 31 December 2024	Charity Movie II			
5 October 2024	Mystique Charity Gala Dinner	335,105	95,511	29%
	Other fundraising activities	123,458	3,373	3%
Total		743,424	137,737	19%

DSA has established guidelines for our various fundraising practices, including:

- Processing of donations.
- Donation box deployment and accountability.
- Donor data management.
- Merchandise inventory and consignment guidelines.
- Fundraising events.

Four (4) signature fundraising events were held in 2024: World Down Syndrome Day, two (2) runs of Charity Movie, and Mystique Charity Gala Dinner. DSA also conducted other fundraising activities. The conduct of these events and activities adhered to established protocols and fundraising requirements including maintaining the fundraising efficiency ratio below 30% under the Charities (Fundraising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 and Charities (Institutions of A Public Character) Regulations.

In the year under review, DSA did not engage the service of any commercial fundraiser.

PROGRAMME MANAGEMENT AND SERVICE STANDARDS

DSA has developed a Programme Management Framework. The framework is guided by DSA’s service delivery principles and integrates design thinking, theory of change and agile methodologies to guide service planning and programme management to deliver effective and quality services and programmes to meet the current and future needs of the Down syndrome community. The framework also facilitates impact evaluation by promoting the application of research, evidence-based practices and continuous improvement in monitoring and reviewing of the programmes. DSA adopts the NCSS Service Standards Framework in its service delivery.

ANTI-MONEY LAUNDERING AND COUNTER-TERRORISM FINANCING (AML/CTF)

DSA has Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) policies in place. We are committed to conduct our activities and operations lawfully and

ethically to the highest standards possible. The specific guidelines include:

- Ensuring that the practices of DSA are in line and in compliance with the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act and the Terrorism (Suppression of Financing) Act.
- Protecting the integrity of DSA and its stakeholders from potential abuse or exploitation related to money laundering and terrorism financing activities.
- Providing examples of good practices that DSA can adopt to mitigate its risk exposure to money laundering and terrorism financing activities.
- Providing guidance on what DSA should do if any of its Board members, Sub-Committee members, key executives, employees, and volunteers discover any suspicious transactions relating to money laundering and terrorism financing activities.

HUMAN RESOURCES

DSA has established HR Policies. DSA actively monitors its manpower needs and ensures that the Association’s HR policies and employment practices are able to support its human capital needs. DSA’s Performance Management Framework guides the Association in the development of our employees and enhance our overall human capital capacity and capability.

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 any unwelcome and undesired conduct which fall within the scope of this policy.

VOLUNTEER MANAGEMENT

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

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

RISK MANAGEMENT

The Association has developed an ERM framework to provide guidance in identifying and managing key risks which the Association is exposed to.

The Board regularly identifies and reviews the key risks that the Association is exposed to. The Board also regularly reviews its review key policies and procedures to ensure that they continue to support the Association's objectives and are effective in managing the key risks of the charity.

DSA also monitors and evaluates the impact of our activities and reviews external risk factors and their likelihood of occurrence and responds to key risks to ensure service continuity and sustainability of the Association.

INFORMATION TECHNOLOGY

DSA has IT policies to guide the conduct and use of DSA IT resources, including cybersecurity measures.

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). The 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 the main provisions of the Data Protection and Do Not Call Registry (DNC Registry). The policies also include guidelines on the management of data breaches.

DISCLOSURE OF REMUNERATION

Board members do not receive any remuneration for their services.

None of the Association's staff were involved in setting his/her own remuneration directly or indirectly. Only one (1) staff received a total annual remuneration exceeding \$100,000 in FY 2024. The total annual remuneration for each of the Association's three (3) highest-paid staff, in incremental bands of \$100,000 is as below:

Remuneration band	Number of staff
Between \$0 to \$100,000	2
Between \$100,000 to \$200,000	1

None of the Association's staff is a close member of the family of the Executive Head or Board members and received more than \$50,000 in annual remuneration in 2024.

WHISTLEBLOWING POLICY

DSA has a whistleblowing policy in place that offers a channel for reporting any actual or potential wrongdoing or misconduct within the organisation, including by Board members, volunteers, and staff, for procedural investigation and corrective action. Assurance is also a given that the whistle-blower will be protected from reprisals for whistleblowing made in good faith.

PUBLIC IMAGE AND COMMUNICATIONS

DSA values its stakeholders and conducts regular engagement activities to build and maintain strong and supportive relationships with the community, including the public and key stakeholders. DSA has established communication policies and guidelines to guide communications and engagement with our key stakeholders and the public through different media and communication channels. 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. When advocating for beneficiaries and service users, DSA has developed a Preferred Language Guide to ensure that the messaging is accurate, balanced and sensitive towards the views of the communities in Singapore.

Governance Evaluation Checklist

DSA achieved full compliance in the annnual Governance Evaluation Checklist (GEC) for 2024. The GEC was submitted to the Commissioner of Charities.

S/N	Call for Action	Code ID	Did the charity put this principle into action?	If you have indicated “No” or “Partial Compliance”, please explain.
Principle 1: The charity serves its mission and achieves its objectives.				
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes	
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes	
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes	
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. “Capacity” refers to a charity's infrastructure and operational resources while “capability” refers to its expertise, skills and knowledge."	1.4	Yes	
Principle 2: The charity has an effective Board and Management.				
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes	
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes	
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fundraising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Yes	
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes	
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Yes	
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Yes	
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes	

12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	Yes
14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	Yes
Principle 3: The charity acts responsibly, fairly and with integrity.			
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Yes
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes
Principle 4: The charity is well-managed and plans for the future.			
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Yes

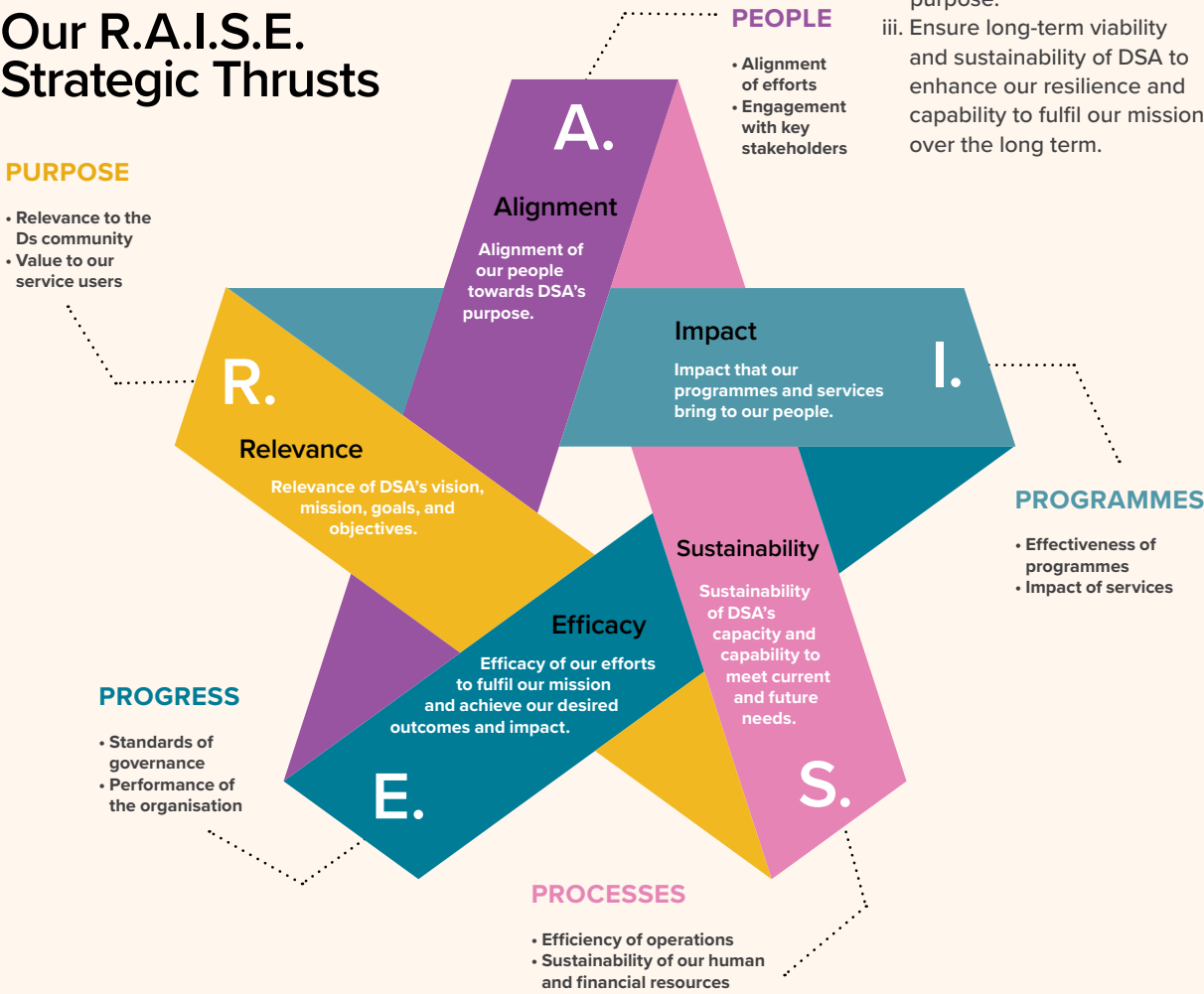
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Yes
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants, or financial assistance to business entities).	4.2	Yes
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisers if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fundraising and data protection.	4.4	Yes
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes
Principle 5: The charity is accountable and transparent.			
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes

31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board if a quorum is not stated in the charity's governing instrument.	5.6b	Yes
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes
Principle 6: The charity communicates actively to instil public confidence.			
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes

4 — Strategic Plans

In 2024, DSA launched our refreshed Strategic Plan (2024–2028) to establish DSA as the trusted and preferred Centre of Excellence, acting as the national representative body for the Down syndrome community in Singapore. To achieve our purpose, DSA focused on three (3) key goals and five (5) strategic thrusts to steer our efforts towards achieving the desired outcomes and positive impact for our service users and the community.

Our R.A.I.S.E. Strategic Thrusts



In delivering our services and conducting our programmes and activities, we are guided by our service delivery principles:



5 — Our Progress and Impact

Guided by our refreshed strategic plans and goals, our key progress and achievements in 2024 are as below:

Relevance

Being of **Relevance** to the Down syndrome community and bringing **Value** to our service users.

710
Members served

4
Specialised programmes

4,178
Total hours of specialist intervention and training

71
Registered learners

78
Hours of casework and counselling support offered to 58 individuals and families

184
Average monthly participation of members

10
Enrichment programmes

600
Hours of learning and engagement

DSA Membership as at 31 December 2024	Associate	Ordinary	Life	Family	Total
Individuals with Down syndrome	54	10	234	21	319
Individuals with other special needs	2	7	23	1	33
Family members and others	5	20	271	62	358
Total	61	37	528	84	710

Alignment

Strengthening **Engagement** with our key stakeholders and **Alignment** of efforts towards DSA's purpose.

129
Training hours

10
Board members

31
Staff

12
Staff engagement activities and 1 staff retreat

74%
Overall satisfaction in staff engagement survey

305
Volunteers

59
Individual volunteers

9
School groups

7
Companies

4
Other groups

244
Beneficiaries served through our programmes and activities

214
Caregivers served through our programmes and activities

1,344
Volunteering hours

100%
Of volunteers expressed satisfaction with their involvement with DSA

\$1,334,506
Donations

\$19,269¹
Donations-in-kind

1,744
Donors and sponsors

1,699
Individual donors

75
Corporate donors

¹ Including \$11,700 which was recognised as income in the financial statements as the value of the donations in-kind exceeded a value of \$3,000 as per DSA's financial policies.

Impact

Ensuring **Effectiveness** of our programmes and achieving the desired **Impact** of our services.

67%
Improvement achieved by children in our Early Start Programme in their developmental milestones across different domains

100%
Of children in the Integration Facilitation Support Programme were promoted to the next level

79%
Of our Adult Enhancement Programme learners achieved 50% of their developmental goals

100%
Of our Enhanced Independence Programme learners achieved 50% of their independent living training goals

38%
Of our Work Readiness Assisted Programme learners were engaged in work experiences and employment

Sustainability

Enhancing **Efficiency** of our operations and **Sustainability** of our human and financial resources.

373%
Increased surplus to \$138,259 in 2024

2.24
Years of operating expenditure maintained as reserves

30%
Enhanced manpower efficiency

Efficacy

Achieving high **Standards** of governance and organisational **Performance** in fulfilling our mission.

67%
Programme efficiency ratio achieved

78%
OHFSS self-assessment score achieved

19%
Overall fundraising efficiency ratio achieved



PRESENTATION OF CHARITY TRANSPARENCY AWARDS
DOWN SYNDROME ASSOCIATION (SINGAPORE)

DSA Deputy Chairperson Ms Li Shuyun receiving the award

- Achieved full compliance with Governance Evaluation Checklist in 2024
- Awarded Charity Transparency Award 2024
- Shortlisted for Charity Governance Awards 2024

6 — Audited Financial Information

DSA recorded a surplus of \$138,259 in FY 2024, a significant increase from the surplus of \$29,243 reported in FY 2023. Despite higher operating expenditure due to the establishment of the new department, Support and Advocacy Services (SAS), in July 2024, the Association increased its fundraising and donor management efforts and was able to record higher total donations and fundraising income in 2024.

MAJOR FINANCIAL TRANSACTIONS IN FY2024

In 2024, the Association placed an additional \$400,000 in fixed deposits with Maybank Singapore Limited, our existing banking partner, bringing the total fixed deposits to \$1,400,000. The move reflects DSA's commitment to leveraging higher interest rates to enhance income generation.

Income Statement

Income	FY 2024 (SGD)	FY 2023 (SGD)	YoY Change	% by category FY 2024	% by category FY 2023
Donations	342,038	361,138	-5%	13%	16%
Donor management	260,445	190,739	37%	10%	8%
Government grants	714,054	684,505	4%	27%	30%
Membership fees	3,958	4,693	-16%	0%	0%
Fundraising	743,423	582,869	28%	29%	25%
Merchandise sales	39,927	19,305	107%	2%	1%
Investment & interest income	140,197	151,981	-8%	5%	7%
Programme fees	291,393	256,995	13%	11%	11%
Other income	67,847	52,603	29%	3%	2%
Total Income	2,603,282	2,304,828	13%	100%	100%

Expenditure	FY 2024 (SGD)	FY 2023 (SGD)	YoY Change	% by category FY 2024	% by category FY 2023
Cost of generating voluntary income	19,141	26,337	-27%	1%	1%
Cost of generating funds	137,267	165,032	-17%	6%	7%
Fundraising expenses	137,737	121,658	13%	6%	5%
Cost of charitable activities	1,656,238	1,425,700	16%	67%	63%
Governance cost	381,050	398,982	-4%	15%	18%
Rental & utilities	133,590	137,876	-3%	5%	6%
Total Expenditure	2,465,023	2,275,585	8%	100%	100%
Surplus reported for the year	138,259	29,243	373%		

Balance Sheet

Income	FY 2024 (SGD)	FY 2023 (SGD)	YoY Change	% by category FY 2024	% by category FY 2023
Total current assets	5,819,893	5,551,009	5%	98%	97%
Total non-current assets	106,700	150,610	-29%	2%	3%
Total Assets	5,926,593	5,701,619	4%	100%	100%
Total liabilities	298,309	211,594	41%	5%	4%
Unrestricted fund	5,512,743	5,357,681	3%	93%	94%
Restricted funds	115,541	132,344	-13%	2%	2%
Total funds	5,628,284	5,490,025	3%		
Total Liabilities & Funds	5,926,593	5,701,619	4%	100%	100%

Reserves

Reserves	FY 2024 (SGD)	FY 2023 (SGD)
Unrestricted fund (A)	5,512,743	5,357,681
Restricted funds	115,541	132,344
Total Funds	5,628,284	5,490,025
Operating expenditure for the year (B)	2,465,023	2,275,585
Ratio of unrestricted fund to annual operating expenditure (A/B)	2.24	2.35

For the full set of audited financial statements, please visit DSA's website at www.downsyndrome-singapore.org.

7 — 2024 Highlights

January



Board and Staff Engagement
19 January



New Year Party
27 January



Year of the Dragon Gathering
17 February

March



World Down Syndrome Day
21 March



World Down Syndrome Day Celebration
23 March



Sub-committees Engagement Session
20 April

May



Volunteer Appreciation
20 April



Mother's Day Celebration – Baking Workshop
11 May



Participation in Special Olympics Bowling Competition
18 May

June

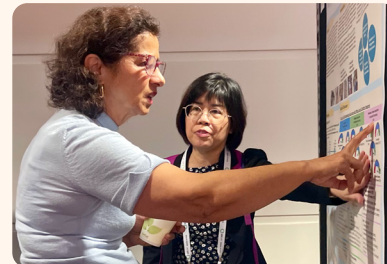


Father's Day Celebration – Drumming Workshop
8 June



DSA Family Day 2024
1 June

July



Participation in World Down Syndrome Congress 2024
9 – 12 July

August



National Day Celebration
8 August



Caregivers' Tea Session 1
28 August



Caregivers' Tea Session 2
6 September

October



DSA Open House
21 September



Children's Day Celebration
4 October

November



Mystique 2024
5 October



Participation in The Purple Parade 2024
12 October



DSA Members' Town Hall
2 November

December



Charity Transparency Award 2024
14 November



Participation in Asia Pacific Down Syndrome Federation AGM
5 – 8 December



Year End Party
12 December

8 — Programmes and Services

CHILDREN DEVELOPMENT SERVICES



Early Start Programme (ESP)

12	225	450
Children supported	Early intervention sessions conducted	Hours of transdisciplinary support and therapy provided
67%		82%
Improvement achieved by children in their developmental milestones across different domains		Of parents reported a positive impact from the programme

Integration Facilitation Support Programme (IFSP)

8	277	510
Children supported	Educational support sessions conducted	Hours of intervention provided
100%		100%
Of children in mainstream education schools were promoted to the next level		Of parents reported satisfaction with the programme

SUPPORT AND ADVOCACY SERVICES (FROM 1 JULY 2024)

Psychosocial Support and Case Management Support

58	36
Families supported	Sessions of individualised casework support for 19 families conducted
40	7
Families successfully linked to required resources and support	Families supported with \$11,670 of financial assistance

ADULT DEVELOPMENT SERVICES

Adult Enhancement Programme (AEP)

38	1,575	79%
Learners supported	Hours of training and development support provided	Of learners achieved more than 50% of their learning and development goals

Enhanced Independence Programme (EIP)
Independent Living & Training Centre

13	1,575	100%
Learners supported	Hours of training and development support provided	Of learners achieved at least 50% of their learning goals.



Education Enhancement Programme

6	90%
Sessions of capability building sessions conducted for 64 participants	Overall satisfaction with the programme
100%	
Of parents indicated satisfaction with the programme and would recommend the workshops to other parents	

Family and Caregiver Support

73%	318
Of caregivers reported improved competency in caregiving	Participants supported
89%	84
Of caregivers reported that the activities and workshop were effective in providing them with some respite and/or provided them with tips on self-care	Activities totalling 260 hours
86%	
Of caregivers reported an increase in social support	

Work Readiness Assisted Programme (WRAP)

21	68	5
Learners supported	Hours of hard and soft job skills training delivered	Learners participated in experiential job training
3		7
Learners gained employment and sustained their jobs for more than six months		Employers engaged

Enrichment Programmes

184	10	583
Average monthly member enrolment	Enrichment Programmes	Sessions
131	833	7
Members supported	Hours of training and development provided	Performances



CHILDREN DEVELOPMENT SERVICES

Children Development Services (CDS), previously known as Children Education Services, provides a range of programmes and activities for children and youths with Down syndrome from birth till the age of 18 years old. These services include:

- Early Start Programme
- Integration Facilitation Support Programme
- Education Enhancement Programme

EARLY START PROGRAMME

The Early Start Programme (ESP) provides early intervention and transdisciplinary specialist therapy for children, aged zero (0) to four (4) years old, with Down syndrome and other special needs. ESP is Baby Bonus Approved and a Registered Early Intervention Programme with the Early Childhood Development Agency.

ESP provides critical support during early childhood for our children to develop, grow and learn such that they can reach their best potential and achieve a higher quality of life.

Our team, comprising of Early Intervention Teachers, Speech Therapist, Physiotherapist, and Social Workers, works closely with parents and caregivers to develop an Individual Plan for each child with customised intervention catering to their unique needs across six (6) key domains including:

- Fine motor
- Gross motor
- Cognitive
- Language and communication
- Social
- Adaptive life skills

ESP is a caregiver-accompanied programme. While the transdisciplinary team delivers the specialist intervention to our children, they also coach parents and equip them with key knowledge and skills to continue stimulating and supporting their children at home to develop to their full potential.

Through the support received, our children improved in their capabilities in various developmental domains. The improvements achieved by our children based on the Assessment, Evaluation and Programming System (AEPS) tool in 2024 are as below:

Fine Motor	Gross Motor	Adaptive
68%	75%	61%
Cognitive	Social Comm	Social Area
69%	63%	65%

Parents also reported observed improvements in their children in critical skills such as communication, social interactions, and emotional regulation. In the social impact evaluation conducted with 18 parents, parents reported the following:

Key Indicator	% change after participation in programme	% of respondents reported being positively impacted by programme
Psychological and emotional wellbeing	+11%	65%
Skills to support their children	+19%	82%

INTEGRATION FACILITATION SUPPORT PROGRAMME

The Integration Facilitation Support Programme (IFSP) supports students with Down syndrome, aged three (3) to 14, in their education by facilitating their inclusion and learning in schools. The programme is offered to children enrolled in different educational settings, including early childhood centres, mainstream primary schools, and special education schools.

IFSP offers individualised support through one-to-one education support sessions designed to complement the schools' curriculum and customised to the unique learning needs of each child. To promote the holistic educational achievements and development of our children, IFSP focuses on the following domains:

- Cognitive skills and academics (literacy and numeracy)
- Social emotional learning

Where possible, our IFSP teachers deliver one-to-one support in the child's school to promote situated learning and facilitate the successful inclusion of the child in the school environment. In addition to school-based sessions, IFSP started to offer centre-based sessions to cater to the different needs and situations of our children in 2024. DSA also extended the support beyond school terms and offered additional educational support sessions during the school holidays to ensure that our children continue to be supported and sustain their momentum to maintain their progress during the academic break. This initiative was warmly received by parents.

Our specially trained teachers work closely with parents, caregivers and school personnel in developing the individual learning plan and delivering the customised support required for each child. The IFSP team regularly reviews and discusses the children's progress with school personnel and provides regular progress reports to the parents with recommendations on home strategies for parents to continue to support their children's learning at home. Where needed, DSA also conducts workshops and sharing sessions for teachers on how they can support students with special needs to promote inclusive education in schools.

Through the support provided by IFSP, all our children, including one in a special education school, were promoted to the next academic level. 100% of our parents surveyed expressed satisfaction with the programme and expressed key benefits in areas including:

- Children were engaged with their teacher during the session.
- Children were able to learn and demonstrate learning.
- Useful learning resources and tips.

"I'm glad that he is enjoying his lessons at DSA and wants to share with us what he learns when he is home. He has improved in writing, and we can see that he is trying to communicate and talk more."

– Yvonne, mother of Cyrus (IFSP Learner)

EDUCATION ENHANCEMENT PROGRAMME

The Education Enhancement Programme (EEP) offers workshops, talks and training to parents, caregivers, teachers and service providers to enhance the capacity and capability of the support system in which our children can best learn and achieve their fullest educational potential.

In 2024, CDS conducted the following EEP initiatives to provide knowledge, build capacities and develop capabilities to support the educational needs of children with Down syndrome and other special needs:

- Early Intervention Networking Breakfast
 - Professional sharing on early childhood development and the Early Start Programme.
- School Readiness Workshops for Parents
 - Fostering Primary School Readiness and Creating a Home Learning Environment.
 - Supporting Read-aloud, Literacy, Numeracy and Academic Progress.
 - Turning Everyday Activities into Learning Opportunities and Cultivating Success.
- Public Education Talks for Community Stakeholders at Bishan Public Library and Punggol Regional Library
 - Empowering Children with Special Needs: A Journey of Understanding, Inclusion and Support.



Ms Viemala giving a talk at Bishan Public Library

"The sharing on School Readiness helped us understand the struggles or the challenges that our children will face and how to prepare in advance by implementing some strategies at home."

– Anonymous, participant of School Readiness workshop

ADULT DEVELOPMENT SERVICES

Adult Development Services (ADS), provides a range of programmes and activities for individuals with Down syndrome and other special needs aged 18 years and above. ADS also organises various enrichment programmes for our members. The key programmes offered by ADS include:

- Adult Enhancement Programme
- Enhanced Independence Programme
- Work Readiness Assisted Programme
- Enrichment Programmes

ADULT ENHANCEMENT PROGRAMME

The Adult Enhancement Programme (AEP) is designed for individuals aged 18 and above with Down syndrome and other intellectual disabilities and special needs. The programme focuses on building essential life, functional, and vocational skills to enhance our learners’ independence in their activities of daily living (ADLs) and capability for meaningful social interactions and is customised to meet the differing needs of learners with different functional capabilities.

AEP offers varied classroom-based and experiential training to develop the skills of our learners across five (5) key development domains and a holistic range of modules. AEP teaches and trains our learners to:

- Develop personal strategies and skills for self-care and managing daily activities.
- Master functional skills that support independent living.
- Learn to travel and live independently.

- Enhance vocational skills and employability through both in-house and external placements to prepare for open and supported employment.

Throughout the year, AEP organises various group activities and celebrations for our members and their parents or caregivers. In addition to having fun, the celebrations offer opportunities for our learners to participate in the preparations and showcase their newly learnt skills and capabilities to their families. In 2024, AEP conducted the following celebrations:

Celebrations	Date
Chinese New Year Celebration with DSA Donors • AEP learners prepared yusheng and participated in the lo-hei with our donors	20 February 2024
AEP Hari Raya Celebration • AEP learners demonstrated their cultural learning about Hari Raya through a quiz	18 April 2024
Mother’s Day Celebration • AEP learners baked cupcakes and presented them to their mothers.	8 May 2024
Father’s Day Celebration • AEP learners baked brownies for their fathers to appreciate their support.	12 June 2024
National Day Celebration • AEP learners demonstrated their creativity and self-presentation skills through a special fashion show based on the theme of National Day	8 August 2024

In addition to the daily training and centre-based activities, the team also works closely with community partners and stakeholders to offer a variety of learning opportunities and social engagement activities in the real world to enhance the capability of our learners and their confidence to interact with others and thrive in their communities and workplaces. Some of the activities included:

S/N	Activity	Date
1	Sponsored movie outing at Eagle Wings Cinematics	22 January 2024
2	Gardens by the Bay outing, sponsored by Standard Chartered Singapore	24 January 2024
3	Lunar New Year Donor Luncheon, where learners made Lo-Hei	20 February 2024
4	WDSD booth with AEP and EIP learners	23 March 2024
5	Bowling session at Singapore Island Country Club organised by Singapore Disability Sports Council (SDSC)	11 April 2024
6	Temasek Secondary School’s engagement with learners	23 May 2024
7	Boon Lay Secondary School’s engagement with learners	30 May 2024
8	Infineum Singapore LLP engagement session	6 June 2024
9	Standard Chartered Singapore volunteers at ADS lunch and outing	12 July 2024
10	Eagle Wings Movie Screening ‘Unsung Hero’ for AEP	20 July 2024
11	Singapore Garden Festival 2024	5 August 2024
12	Science Centre Singapore outing sponsored by Kluber Lubrication and Chem-Trend Asia Pacific	20 August 2024
13	Visit to Sentosa with Sentosa Cares	12 September 2024
14	Purple Parade props making session with Standard Chartered Singapore	20 September 2024
15	Outing to Singapore Flyer sponsored by Temasek	26 September 2024
16	Purple Parade Contingent with Standard Chartered Singapore	12 October 2024
17	Bishan Neighbourhood Police Centre Crime Prevention Talk	11 November 2024
18	Annual Christmas Celebration with Temasek	12 December 2024

Annual AEP Camp

From 4 to 6 November 2024, 31 AEP learners participated in the AEP Camp held at Kampung Siglap Lifeskills Training and Retreat Centre. The annual event offers learners a unique opportunity to consolidate their learning over the year, celebrate their progress, and enjoy meaningful time with their peers in a fun and supportive environment.

Learners took part in a wide range of activities designed to foster independence and teamwork. A memorable experience was the chance for learners to prepare their own breakfast and create a delightful dessert for the buffet dinner, guided by AEP trainers. This firsthand experience allowed them to apply practical life skills in a real-world setting while taking pride in their culinary creations.

The camp also featured engaging outdoor games and creative activities such as learning new cheers and basic drumming techniques. These skills were proudly showcased during a heartwarming family dinner on the second evening, where learners performed for their loved ones. 22 caregivers attended the dinner and were thrilled to witness their family members’ joy and confidence, making the evening a touching and memorable moment for all.



AEP learners’ drumming performance



AEP Camp 2024

Through the training, 79% of our learners achieved more than 50% of their developmental goals. The overall achievements of their learning goals in the various domains in 2024 are as below:

Basic Living Skills	Home Skills	Community Participation Skills
60%	72%	75%
Centre Skills	Vocational Skills	Independent Living Skills
60%	63%	66%

ENHANCED INDEPENDENCE PROGRAMME

The Enhanced Independence Programme (EIP) is conducted at DSA’s Independent Living and Training Centre (ILTC). EIP offers a modular programme to strengthen the instrumental functional life skills for our learners to develop their planning, decision-making, and community participation skills to enhance their capabilities for independent living in the community.

EIP aims to enhance learners’ capabilities in the following areas:

- Food and consumer education
- Mobility training
- Community integration outings
- Money and budgeting skills
- Social and emotional skills
- Home living skills
- Recreational and social engagement activities
- Vocational training at DSA Thriftshop

To promote higher-level functioning skills of our learners to lead independent lives, our trainers guide our learners in decision-making and planning skills and how they can apply their functional and adaptive skills in the real home environment and community.



Learner Jaspreet's birthday celebration with her friends and trainers at ILTC.

At the purposefully built ILTC which is modelled as a typical home environment, our learners are guided to plan and make decisions on their daily lives. EIP trainers guide our learners in initiating and planning their daily living and social activities, helping them hone decision-making skills and apply practical life skills in real-life situations.

The programme also conducts training and activities in the community to promote social inclusion and enhance our learners' capabilities for community living. Through different community engagement activities and volunteering work, our learners can contribute actively and be recognised as valued members of society.

EIP Highlights in 2024

Giving Back to Society: Volunteering

Since June 2024, EIP learners have been volunteering weekly at the Loving Heart Active Ageing Centre. At the centre, our EIP learners prepare and serve refreshments to the seniors during their tea break. They also engage with the seniors, fostering intergenerational connection, inclusiveness and mutual respect.

Through the volunteering activities, our EIP learners experienced a sense of purpose and belonging as they contributed meaningfully to their communities. These opportunities empowered them to build confidence, foster empathy, and develop social communication skills in real-world settings. The sense of being valued boosted their self-esteem and promoted a positive self-identity, reinforcing their role as active, respected members of society.

Independent Living Skills Overnight Stay Programme

EIP re-introduced overnight stays at ILTC for our learners to practise their independent living skills from July 2024. The overnight stays focused on fostering independence, building confidence, and promoting social interactions while ensuring the learners' safety and accessibility to support when needed.

The experience provided a safe and supportive environment for the learners to practise daily living skills such as personal care, meal preparation, and time management independently. The hands-on learning boosted their confidence and independence, allowing them to take greater ownership of their routines and daily activities. The immersive setting also enhanced their problem-solving skills and strengthened their readiness and confidence to live independently in the future.

In 2024, EIP conducted three (3) sessions of overnight stays at ILTC. Through the assessments, 100% of EIP learners achieved at least their learning goals in the following domains:

- Basic Living Skills
- Home Skills
- Community Participation Skills
- Centre Skills
- Vocational Skills
- Independent Living Skills



Learner at ILTC working on their practical life skills in daily living.

WORK READINESS ASSISTED PROGRAMME

The Work Readiness Assisted Programme (WRAP) was launched in July 2023. WRAP supports adults with Down syndrome in their journey towards employment and independence. The programme adopts a person-centred approach, tailored to the unique needs and aspirations of each individual with the aim of enhancing employability and life skills.

In 2024, WRAP provided support and training to 21 learners where the learners continued to develop their soft and hard skills through different trainings.

- WRAP job coaches conducted 68 hours of hard and soft skills training to enhance the employability and job readiness of our learners for open employment.

- Cleaning
- F&B: Food safety and hygiene
- Focus
- Stamina



Learner Lim Thye Ann at Project Dignity.

- One (1) learner was placed in a one-year work therapy programme with Bizlink, further enhancing skills development and providing opportunities for building social relationships.
- Two (2) learners were enrolled in a job-experience training with Gallop Stable, totalling 18 hours from October to December 2024, further enhancing their work experience and exposure to diverse work environments.
- Two (2) learners successfully completed a 22-day Train-and-Place Programme in collaboration with Project Dignity, gaining practical skills and employment readiness in the Food and Beverage industry.
- Three (3) learners gained sustained their employment for a minimum of six (6) months, marking a significant achievement in job retention.

Our accomplishments in 2024 reflect WRAP's ongoing commitment to empowering learners, equipping them with the skills and opportunities needed. Moving forward, WRAP aims to deepen partnerships with employers to ensure that training programmes are aligned with industry needs. This will enable learners to gain valuable, relevant experience while increasing the number of training opportunities available to them.

- In August 2024, 10 learners completed and attained the Workforce Skills Qualifications (WSQ) Food Safety Course Level 1 certification. The course provided participants with essential knowledge and practical skills related to food safety protocols, hygiene standards, and the best industry practices. This training not only strengthened their understanding of regulatory requirements within the food and beverage (F&B) sector but also significantly enhanced their employability and preparedness for roles in food-handling environments.

"We're very thankful Kenneth got the chance to join the work experience at Gallop Stable through WRAP. Since then, we've seen him become more responsible and mature. The exposure really helped him grow and improve his life skills, preparing him better for the future."

– Mrs Tong, mother of Kenneth Tong (WRAP Learner)



Learners at training.



10 Learners attained WSQ Food Safety Course Level 1 certification.



Learners at Gallop Stable.



EMPOWERING CONNECTIONS: PARENT-TRAINER CONFERENCE 2024

ADS hosted its annual Parent-Trainer Conference (PTC) from 27 November to 11 December 2024. The highly anticipated event offered a valuable platform for parents, trainers, and key stakeholders to come together to review our learners' progress, celebrate their achievements and explore innovative strategies to empower learners to achieve their fullest potential.

One of the main focus areas of the conference was the importance of collaboration between home and centre environments. Trainers emphasised that consistent and aligned efforts between parents and the trainers play a pivotal role in accelerating learners' progress and holistic development. ADS Senior Trainer Ms Shuhada shared, "When parents and trainers work hand-in-hand, we create a cohesive support system that empowers our learners to succeed."

A highlight of this year's PTC was the introduction of the new Allied Health Therapy Service, encompassing

Occupational Therapy and Physiotherapy. During the session, trainers presented insights from recent assessments conducted under this initiative, demonstrating their commitment to enhancing our learners' quality of life. These services aim to deliver personalised interventions to address physical and functional challenges, empowering learners to build independence and improve daily living skills.

Additionally, trainers shared a detailed overview of each learner's progress, providing parents with personalised feedback on their strengths and areas for growth. The sessions also included actionable tips, best practices, and practical strategies that parents can implement at home to complement their child's developmental journey.

The conference reaffirmed ADS's dedication to fostering a collaborative and supportive ecosystem for its learners. Through initiatives like the PTC, ADS continues to empower individuals to achieve greater independence and reach new milestones in their development.

ENRICHMENT PROGRAMMES

DSA provides a suite of enrichment programmes for our members to pursue their interests and develop their talents in various areas including arts, sports and education. The programmes are customised to the different interests and capabilities of our members with Down syndrome and other special needs. Activities are also designed to promote the physical, cognitive, and emotional development of our members while promoting the development of friendships and healthy social support networks through the group experiences.

To cater to the diverse interests and capabilities of our members, DSA offered 15 classes of 10 different enrichment programmes for different ages in 2024. The programmes included:

- 1. Aikido Arts
- 2. Arts
- 3. Bowling
- 4. Creative Dance
- 5. Drums and Percussions

- 6. Fusion Dance
- 7. KidsREAD
- 8. Speech and Drama
- 9. Visual Arts
- 10. Zumba

In addition to the training and development provided by the programme, DSA also organises various opportunities, such as performances and competitions, for our participants to enhance their self-presentation and confidence. The performances are also self-advocacy platforms for our members to showcase their talents and skills. In 2024, our participants participated in the following events:

- 1. Enabling Dreams
- 2. Everybody Dance Now 2024
- 3. HDB Ceremony Performance
- 4. Mystique 2024
- 5. Special Olympics Bowling Competition
- 6. Speech & Drama Showcase
- 7. The Purple Parade 2024
- 8. World Down Syndrome Day Carnival 2024



Speech & Drama



Drums & Percussion



Aikido



Bowling



Fusion Dance at HDB Bursary Award Ceremony



Creative Dance at Mystique 2024

Aikido:
“He is better coordinated and takes pride in progressing in his level.”

Dance:
“Ability to meet and dance as a team is very important.”

Speech and Drama:
“My son strongly looks forward to his class, difficult for him to miss it.”

Visual Arts:
“Different techniques are taught with different levels of difficulty, but all students get to participate whether they need more or less help, and they see their personal or group work, which is great.”

Zumba:
“The instructor is good. She is both firm and pleasant to work with, it is quite evident that the Zumba team likes her teaching a lot.”

The enrichment programmes have received positive feedback from participants and their parents and caregivers. Through a survey conducted with parents and caregivers of our participants:

- 86% reported improvements in their children’s skills after attending the programme.
- 86% observed improved social and interpersonal skills in their children.
- 86% reported that their children were able to apply their learnings from the programme independently.
- Overall, 96% of the parents reported satisfaction with the programmes.

SPECIALISED WORKSHOPS AND PROGRAMMES

About 20% of DSA members with Down syndrome were aged 35 and above in 2024. Individuals with Down syndrome may experience accelerated ageing with ageing-related issues surfacing from the age of 35 and above. With medical and healthcare advancements contributing to a higher life expectancy of individuals with Down syndrome, it is important for appropriate care and support to be provided to our members facing ageing-related issues for them to continue to live meaningful lives and participate actively in the community.

In the last quarter of 2024, DSA started a series of specialised programmes and workshops designed for members aged 35 years and above. The activities were designed to overcome key ageing-related issues and enhance their physical, cognitive and socio-emotional wellbeing through customised specialist support, meaningful social engagement and lifelong learning. The programmes included:

- **Music and Movement**
16 sessions of Music and Movement were conducted for 25 members. Participants actively engaged in playing



Music and movement session

percussion instruments and participating in gentle movement exercises set to music. A particularly meaningful experience was when participants collaborated to create rhythmic patterns, fostering a strong sense of community and teamwork. Many members shared how the music brought them a deep sense of relaxation. Music therapy is well-known for its benefits, including improved cognitive function, reduced stress, and enhanced mood. For seniors, it also offers a valuable opportunity for social interaction and connection.

- **Art and Craft**
Two (2) Art and Craft sessions were designed for a small group of four (4) participants to offer adequate focus and support for each participant to enhance their fine motor skills, concentration and self-expression. Through the facilitated art sessions, participants were guided to create art pieces to express their thoughts and emotions.
- **Physiotherapy and Occupational Therapy**
DSA offered specialist physiotherapy and occupational therapy for our members to support the functional and physical independence capabilities of our members.

In 2024, our physiotherapist and occupational therapists conducted 56 sessions of individual assessments for 28 participants. The therapists and our training officers then reviewed identified concerns with caregivers and worked with them to develop individual support plans for each

participant. Five (5) participants were referred for further physiotherapy and six (6) for occupational therapy.

The therapists also conducted a workshop for 10 parents and caregivers to gain knowledge and skills on how they can best support functional and physical capabilities while ensuring their own wellbeing. The therapists provided valuable tips and recommendations on activities which both caregivers and their loved ones could engage in together to build up their own functional capabilities.

The impact of the initial sessions has already been significant. Therapists and facilitators created a safe, inclusive, and supportive environment where all participants felt valued and encouraged. Looking ahead, we’re excited to build on this solid foundation and expand our programmes and support for our senior members in 2025.

SUPPORT AND ADVOCACY SERVICES

The Support and Advocacy Services (SAS) department was set up in July 2024 as part of a critical service supporting caregivers, members, and their families. SAS provides the following services:

- Psychosocial and Case Management Support
- Family and Caregivers Support
- Community Partnership
- Research and Advocacy

PSYCHOSOCIAL AND CASE MANAGEMENT SUPPORT

SAS provides professional interventions to address personal and family challenges and enhance overall wellbeing through:

- Information and referral
- Casework and counselling
- Financial and social assistance
- Future care planning

SAS implemented an enquiry and intake process to attend to all enquiries through walk-ins, phone calls and website in a timely manner. As of December 2024, SAS attended to 58 enquiries, of which 41 intake assessments were conducted. The key presenting issues were as below:

Key Presenting Issues	Numbers as of December 2024	%
DSA Services	26	45%
Financial Assistance	8	14%
Pre-Natal/Neo-Natal	5	9%
Health and Behavioural Issues	4	3%
Risk and safety concerns	3	3%

In 2024, SAS supported 58 families and further worked with 19 families to address their concerns through casework and counselling and supported seven (7) individuals with Down syndrome with financial assistance totalling \$11,670. The team worked with three (3) families in developing future care plans to meet the current and future care needs of their family members with Down syndrome. DSA also linked 21 families to other DSA services.

“Thank you so much for going to great lengths to help me navigate these procedures. I am deeply grateful for your professional and invaluable resources and advice.”

– Ms Enid Lim

“I am very thankful and grateful to know that you are there to help my children.”

– Ms Theresa Borga

FAMILY AND CAREGIVER SUPPORT

SAS aims to build a holistic support ecosystem to strengthen caregivers’ support network and address challenges from the pre-natal stage and beyond through:

- Caregivers’ Support Programme
- Family Support Services (FSS)
- Workshops and activities to promote mental wellness and caregiving capability
- Caregivers’ interest groups and support groups

In 2024, SAS organised the following family and caregivers support activities with a total participation of 318, involving 307 individuals with Down syndrome and their caregivers.

- 27 respite care workshops and educational talks
- Five (5) baking workshops
- 43 Ukulele Caregiver Group sessions
- Seven (7) yoga sessions
- Two (2) Caregivers’ Tea Sessions

Through the family and caregivers support activities:

- 73% of caregivers reported improved competency in caregiving.
- 89% of caregivers reported that the activities and workshop were effective in providing them with some respite and/or provided them with tips on self-care.
- 86% of caregivers reported increased social support.

Activities and Workshops in 2024



Basic Colour Workshop



Year of the Dragon Gathering



Managing Challenging Behaviour Workshop



Song Writing for Wellbeing



Mother's Day Celebration – Baking Workshop



Introduction to Meridian 101



National Day Baking



Caregivers' Tea Session



Deputyship Talk



Handpicked! Repurposing flowers initiative



Christmas Baking Workshop

“The session is well-organised and facilitated. I am grateful for the effort to connect with parents, and for us to share our thoughts openly. This session helps to build trust among us and with DSA.”

“It was a good discussion that was well-moderated. I gained more knowledge, especially on how to manage stress.”

“Our children are occupied in nearby rooms. Good to know they are safe, enjoying themselves while parents are having a good time too.”

COMMUNITY PARTNERSHIPS

SAS collaborated with our community partners in 11 projects totalling 38 hours to support our members and their caregivers. The community partnerships include:



RESEARCH AND ADVOCACY

Down Syndrome Community Needs Assessment 2024

SAS conducted a community needs assessment from July to December 2024. The assessment sought to understand the needs of individuals with Down syndrome and their caregivers and identify trends and arising issues to guide our efforts in supporting the current and future needs of the Down syndrome community. In 2024, the team interviewed 50 family members and caregivers of DSA members with Down syndrome. The team will continue to reach out to more respondents in the community in 2025.

Applied Research Projects with SUSS students

DSA supported three (3) students from the Singapore University of Social Sciences in their Applied Research Study in the last quarter of 2024. The findings will be shared with DSA upon completion of their studies in 2025. The studies were:

1. Social workers' perspective on training support to work with adults with intellectual disabilities.
2. Exploring barriers and facilitators to social support for aged caregivers of individuals with Down syndrome in Singapore.
3. Key Factors in empowering individuals with intellectual disabilities in their sexuality development.

Self-Advocacy Art Exhibition at APDSF AGM

The Asia Pacific Down Syndrome Federation (APDSF) held its AGM in Kuala Lumpur from 5 to 8 December 2025. APDSF also conducted a self-advocacy art exhibition along with the AGM. DSA participated in both the self-advocacy art exhibition and the APDSF AGM.

Five (5) DSA members submitted their art pieces illustrating what they would like the world to know as part of their self-advocacy efforts for the art exhibition. Ms Sandra Loo, SAS Manager, and Ms Shuhada, ADS Senior Training Officer, three (3) self-advocates and two (2) of their parents represented DSA and attended the event in Kuala Lumpur.

During the AGM, DSA presented the annual country report to the 16 APDSF members. DSA expressed interest to a proposed study on conversations with medical practitioners on how to inform parents upon screening or diagnosis that their child has Down syndrome.



DSA staff at WDSC



DSA staff sharing their findings

Poster Presentation and Participation at World Down Syndrome Conference 2024

The World Down Syndrome Conference (WDSC) 2024 was held in Brisbane, Australia from 10 to 12 July 2024. The theme of the conference was 'Together We Can – Celebrating Diversity and Inclusion'.

AEP Training officers, Mr Simon Tng and Ms Angeline De Cruz, proudly represented DSA and presented a poster sharing the impact of AEP in enhancing the functional living skills of adults with Down syndrome at WDSC 2024. The study, conducted from 2022 to 2023, utilised the Assessment of Functional Living Skills (AFLS) tracking system to monitor progress among AEP participants aged 18 to 52 over a 12-month period.

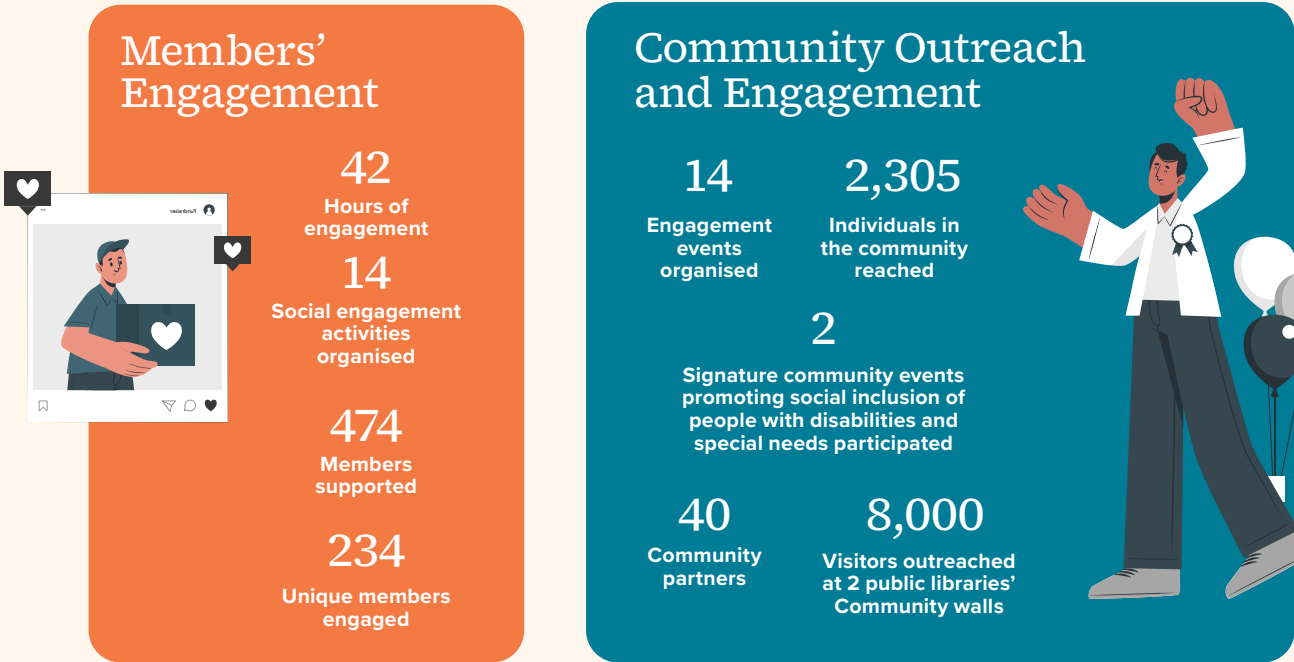
The poster outlined how the AEP thoughtfully designed its intervention to support individuals with Down syndrome, aged 18 and above, in achieving greater independence, living more fulfilling lives, and improving their employability. Both qualitative and quantitative findings were highlighted, demonstrating measurable improvements in daily living skills and personal growth.

The presentation attracted keen interest from fellow presenters and caregivers, who resonated with the challenges and aspirations highlighted. Many appreciated the focus on empowering adults with Down syndrome to reach their fullest potential.

In addition to the poster presentation, DSA also provided support to our member, Ms Jaspreet Kaur, in her involvement in WDSC 2024. She did an oral presentation on self-advocacy and was also a panel member on one of the conference workshops.

At WDSC 2024, our team actively participated in various workshops and lectures and engaged in various conversations with international experts. Through our various engagements and conversations with delegates at the conference, the team gained valuable insights, further enriching their professional knowledge and bringing back valuable learning points to strengthen DSA's capability to provide specialist support to meet the unique needs of individuals with Down syndrome and bring value to the Down syndrome community in Singapore.

9 — Communications and Engagement



MEMBERS’ ENGAGEMENT

DSA seeks to foster strong and meaningful connections with our members. Throughout the year, we organised a wide range of engagement activities designed to promote inclusion, celebrate achievements, and build a supportive network among families, caregivers, and individuals with Down syndrome.

S/N	Date	Activity	No of pax
1	27 January 2024	New Year Party	64
2	11 May 2024	Mother’s Day Celebration	24
3	1 June 2024	DSA Family Day	31
4	15 June 2024	Father’s Day Celebration	22
5	22 June 2024	DSA Annual General Meeting	31
6	3 August 2024	National Day Celebration	18
7	28 August 2024	Caregivers’ Tea Session	42
8	6 September 2024	Caregivers’ Tea Session	20
9	7 September 2024	Mid-Autumn Celebration	28
10	21 September 2024	DSA Open House	75
11	2 November 2024	DSA Members’ Town Hall	28
12	4 October 2024	Children’s Day Celebration	25
13	18 November 2024	Qian Hu Fish Farm Outing	16
14	30 November 2024	Christmas Celebration	22
15	2 December 2024	Long Kuan Hung Crocodile Farm Outing	28

DSA FAMILY DAY TO BATAM

On 1 June 2024, a group of 35 members and staff embarked on a Family Day trip to Batam. Despite the rainy weather, the day was filled with excitement and unforgettable moments, making it a valuable opportunity for connection and fun.

The group was welcomed with a vibrant traditional Indonesian cultural dance performance, which featured unique activities such as de-husking a coconut by mouth and glass eating, showcasing the richness of local traditions. This engaging introduction set the tone for the rest of the day.



Participants of DSA Family Day in Batam

A highlight of the trip was the sumptuous seafood lunch that allowed everyone to enjoy Batam’s local cuisine. The lunch also included a special surprise: a celebration for all June-born members, including a member who celebrated her 40th birthday on the day itself.

Other exciting experiences included a visit to the famous kueh lapis store, where members had the chance to sample this delicious local delicacy. The group also visited a trick-eye museum, where everyone had a blast taking fun, interactive photos.

Though the weather was not ideal, the trip provided an invaluable opportunity for members to bond with one another and connect more deeply with the DSA staff. The positive feedback received from participants indicated the success of this outing, reinforcing the importance of creating opportunities for members to engage, form friendships, and create lasting memories.

The Family Day trip fostered stronger relationships among DSA members, promoting a sense of community and inclusion. It allowed participants to experience new cultural activities, enjoy local cuisine, and create cherished memories together. The event also highlighted the positive impact of providing social and recreational opportunities for individuals with Down syndrome, strengthening the support network for both members and their families. With the success of this trip and encouraging feedback, DSA looks forward to planning more Family Day outings in the future, continuing to enrich the lives of our members and their families.

DSA OPEN HOUSE

DSA hosted our first Open House on 21 September 2024 that proved to be a resounding success, bringing together about 150 individuals, including families, advocates, and community members, to understand more about the needs of the Down syndrome community and how DSA can work with our various partners to develop a strong ecosystem and specialist services to support individuals with Down syndrome and their families and promote their meaningful inclusion in the society.

The Open House, held at the DSA Centre @ Bishan, had activities to engage the participants, informative presentations by the managers from various departments, and heartfelt conversations among stakeholders. Individuals with Down syndrome, their families and our guests were warmly welcomed and there was a palpable sense of belonging and community.

The managers of CDS, ADS and SAS shared about trends and issues of concern among the Down syndrome community and how DSA supports individuals with Down syndrome and their families through its various programmes and services.

More than 100 participants enjoyed a variety of activities, including trials of DSA’s Enrichment Programmes, such as Aikido, Baking, Zumba, Speech and Drama, Fusion Dance and Bowling.

Attendees left with valuable information and resources, empowering them to navigate the challenges and celebrate the joys of raising a child with Down syndrome with the close support of DSA.

CHILDREN’S DAY CELEBRATION



Participants at the Open House



Guests attending the info-sharing sessions by DSA’s Programmes and Services Management Team

On 4 October 2024, DSA celebrated Children’s Day. The celebration brought together children and their families for a day of fun, laughter, and meaningful connections. The event was designed to create a joyful and inclusive space where families could bond and celebrate together.

One of the highlights of the day was the bouncy castle, which quickly became a favourite among the children. They bounced and played with excitement, while parents joined in the fun, creating unforgettable memories.

Adding to the excitement, every child received a goodie bag. Each bag was filled with delightful surprises, bringing smiles and happiness to their faces. The thoughtful gesture made the young participants feel special and valued.

The celebration was a heartwarming reminder of the importance of creating spaces where families can come together, share laughter, and strengthen their bonds. DSA extends its gratitude to all who contributed to the event’s success and looks forward to more opportunities to celebrate and uplift children in the community.



Having fun at DSA’s Children Day Celebration

COMMUNITY OUTREACH AND ENGAGEMENT

As part of our commitment to raising awareness of Down syndrome and the support DSA provides, and to promote social inclusion, DSA has been actively engaging with the wider community through a variety of outreach initiatives. In 2024, we reached out to schools, community groups, and public agencies to promote understanding and acceptance of individuals with Down syndrome. These efforts included school assembly talks, merchandise booths at community events, public talks, and awareness displays such as the NLB walls. Through these initiatives, we continue to engage more community partners and build a more informed and inclusive society for all.



Library Community Walls Display

S/N	Date	Location
1	May – July 2024	Bishan Public Library
2	June – December 2024	Punggol Regional Library

Events promoting social inclusion of individuals with disabilities and special needs

S/N	Date	Event
1	12 October 2024	Purple Parade 2024
2	19 – 20 October 2024	Shaping Hearts 2024

Awareness Talks

S/N	Date	School / Organisation
1	22 January 2024	Standard Chartered Singapore
2	30 January 2024	Pasir Ris Crest Secondary School
3	28 February 2024	St. Margaret’s School (Secondary)
4	20 March 2024	Zhenghua Primary School
5	20 March 2024	Standard Chartered Singapore
6	28 March 2024	Girl Guides Singapore
7	19 April 2024	Boon Lay Secondary School
8	3 May 2024	[SSDB] M.Y World Matilda Court
9	9 May 2024	[SSDB] MK@Bendemeer
10	10 May 2024	[SSDB] PCF Sparkletots@517 Pasir Ris
11	20 May 2024	[SSDB] M.Y World Bidadari Alkaff Vista
12	21 May 2024	[SSDB] M.Y World Bidadari Alkaff Vista
13	23 May 2024	Edgefield Secondary School
14	3 June 2024	Pasir Ris Crest Secondary School Girl Guides
15	13 June 2024	[SSDB] Little Footprints Preschool (Admiralty)
16	21 June 2024	[SSDB] M.Y World @ Woodlands Preschool
17	25 June 2024	[SSDB] Bright Sparks Childcare (Woodlands)
18	6 July 2024	Bishan NLB Talk - Empowering Children with Special Needs
19	13 July 2024	Punggol NLB Talk - Empowering Children with Special Needs
20	20 July 2024	[SSDB] Little Footprints Preschool (Admiralty)
21	22 July 2024	Kranji Secondary School
22	10 September 2024	[SSDB] Talk for PCF Sparkletots
23	19 September 2024	Abbvie Talk and Roadshow
24	22 September 2024	Energia Anniversary Event
25	2 October 2024	PCF Sparkletots - Tampines West
26	15 October 2024	Manjusri Secondary School

Community Partners

S/N	Name of school group/corporate/organisation	Type of collaboration
1	SMU Rotaract 2023/2024 ‘Project Bloom’	In-centre engagements and outings for members
2	NUS Raffles Hall	Outings for members
3	Singapore Polytechnic CSCC	SP Aspiration Camp for members
4	SMU Rotaract 2024/2025 ‘Project Bloom’	In-centre engagements and outings for members
5	James Cook University	Volunteering and sponsorship for WDSD
6	Hwa Chong Institution ‘Project Astraea’	Volunteering and in-centre activities for members
7	Temasek Secondary School	Engagement with AEP
8	Boon Lay Secondary School	Engagement with AEP
9	Pasir Ris Crest Secondary School Girl Guides	Engagement with AEP and Pentel Singapore
10	Drew & Napier	Annual Movie Screening and Christmas Party
11	Standard Chartered Singapore	Engagements with ADS, WDSD, Purple Parade, Christmas Bazaar
12	Berkley Singapore	Volunteering for Purple Parade Booth
13	Infineum	Engagement with AEP, Sponsorship for WDSD
14	Kluber	Outing with ADS
15	SentosaCares	SentosaCares 2024 with ADS
16	Temasek	Outing and Christmas Party with ADS
17	Indian Muslim Social Service Association (IMSSA)	In-centre engagements for members
18	Rahmatan Lil Alamin Foundation (RLAF)	RLA Day outing for members
19	Red Cross	First Aid at WDSD
20	Rotary Club of Garden City	Rotary Club Fun Day for members
21	EagleWings Cinematics	Movie screenings for ADS
22	Anderson Serangoon Junior College	Recycling fundraiser
23	M.Y World Preschool	WDSD performance and booth
24	Kranji Secondary School	WDSD booth and performance
25	Community Crafters	WDSD booth
26	Chillex	WDSD booth
27	Yarnspree	WDSD booth
28	Denzy Gelato	WDSD booth
29	Uncle Didi	WDSD booth
30	Chong Pang Nasi Lemak	WDSD booth
31	Forrest & Friends	WDSD booth
32	Fat Cat Kitchen	WDSD booth
33	Edgefield Secondary School	WDSD booth and performance
34	North Vista Secondary School	WDSD booth and performance
35	Pentel	WDSD booth
36	Srujana	WDSD booth
37	The Rainbow Artisan	WDSD booth
38	Miss Mo	WDSD booth
39	Singapore Ballet	Performance invitations for members
40	Singapore Repertory Theatre	Performance invitations for members

COMMUNICATIONS AND PUBLICITY

In 2024, DSA strengthened its communications and publicity efforts to enhance public awareness of individuals with Down syndrome. Through various platforms, including radio talk shows, newspaper articles, and active social media engagement, we shared inspiring stories, highlighted key events, and educated the public on the importance of inclusion. These communication channels expanded our reach and deepened community understanding and support for our cause.

S/N	Publication	S/N	Publication
1	8news	15	Magzter
2	8World	16	Sassy Mama
3	8worldtwitter	17	SG Magazine
4	Alvinology	18	Shin Min news
5	Asian Journeys	19	Shin Min online
6	CNA938	20	Superadrianme
7	Eglobal travel	21	The Edge
8	Enabling Guide	22	The Honeycombers
9	Expat Choice	23	The Straits Times
10	Expat Living	24	Twinkl
11	Gold FM	25	Warna 94.2 FM
12	Honeykids	26	Warna FB Live
13	James Cook University Singapore	27	Wellness Insider
14	Kiss92 FM	28	Zaobao
		29	Zaobao online

10 — Volunteer Management

VOLUNTEER SUPPORT

The true champions behind the success of running DSA day-to-day are our volunteers, who dedicate their time, energy, and resources out of goodwill with the aligned goal of enriching the lives of our members. They are our extra pairs of eyes when we go for outings, hands when we run events and activities, and minds when we guide the members as they create beautiful artworks.



Volunteer Mr Tan Swee Chiew with AEP Learners during a Community Integration outing



Corporate volunteers from Standard Chartered Singapore making props with AEP Learners for the Purple Parade 2024



Volunteer Ms Mary Joy assisting a performer for Mystique 2024



Student volunteers from ASRJC carrying out a recycling fundraiser



kidsREAD volunteers receiving a token of appreciation at WDSO 2024



Volunteers Ms Jeanny Tham (right) and Ms Alin Yap (left) at the Volunteer Appreciation event in April 2024

In 2024, 135 individual volunteers supported DSA in areas such as facilitating activities for programmes like the AEP and Enrichment Programme, helping to run our merchandise booths and thrift shop, and most of all, multiplied our manpower during our annual fundraising events such as WDSO celebration and Mystique Charity Gala Dinner, taking up various roles as runners, booth vendors, performance assistants etc. Volunteers truly lighten the load with their willingness to take on any task given to them, from delivering goods to pulling data or lending their skills in photography or art.

The group volunteers from our corporate and school partners are a valuable resource as well. Standard Chartered Singapore has been an ardent supporter of DSA since 2023. As our corporate partners for Purple Parade 2024, they co-created sustainable props with learners from AEP, which led our contingent winning the eco-friendly award for the 3rd year running. The stream of school volunteers throughout the year from Singapore Management University's (SMU) Rotaract Project Bloom and Anderson-Serangoon Junior College (ASRJC) have also been great at planning activities for our members and organising a recycling fundraiser in partnership with Vita Green Waste Management.

To show our appreciation, our supporters were presented tokens of appreciation handmade by our learners during WDSO 2024 and through two volunteer appreciation events in April and November, where we organised an appreciation party for our like-hearted volunteers with floral arrangement and coaster making activities. Every effort that each volunteer puts into the different areas goes a long way in making our beneficiaries and staff feel supported in the journey, and we are humbly grateful for it.

11 — Fundraising

WORLD DOWN SYNDROME DAY 2024

Guest of Honour	<ul style="list-style-type: none">• Mr Eric Chua Senior Parliamentary Secretary, Ministry of Culture, Community and Youth & Ministry of Social and Family Development
Sponsors	<ul style="list-style-type: none">• Overseas Family School• Woh Hup (Private) Limited• Lee Foundation• Loyang Tua Pek Kong

DSA marked a successful World Down Syndrome Day (WDSD) 2024 celebration at the vibrant and bustling Celebration Square @ One Punggol. The theme for WDSD 2024 was “End the Stereotypes. We are just like you.” The theme resonated with DSA’s continuous efforts to raise awareness, promote acceptance, and highlight the abilities of individuals with Down syndrome. The theme further underlined our commitment to advocating for equal opportunities and ensuring the meaningful inclusion of persons with Down syndrome in all aspects of society.

Our esteemed Guest-of-Honour, Mr Eric Chua, Senior Parliamentary Secretary for the Ministry of Social and Family Development & Ministry of Culture, Community, and Youth, kicked off the celebrations with our signature Community Walk around One Punggol and then joined in the festivities and carnival with more than 800 participants. The energy of the participants was kept high throughout the day by DSA’s WDSD 2024 Ambassador, Ms Weng Jia Ying and our emcee, Mr Jeremy Yeo.

As part of the celebration, DSA recognised the invaluable contributions of our sponsors, partner employers, and community partners. Mr Eric Chua presented tokens of appreciation to eight (8) sponsors, eight (8) partner employers, and 13 community partners for their support for the event and ongoing commitment to break down stereotypes and foster a more inclusive environment for all.

In tandem with the WDSD celebration, the popular “Rock Your Socks” campaign made its return for the 5th consecutive year. This initiative continues to raise awareness in a fun, engaging way, inviting everyone to participate in showing their support. Thanks to the generous contributions of our donors, sponsors, members, and volunteers, funds raised during the campaign will directly support DSA’s efforts to promote the inclusion, diversity, and independence of persons with Down syndrome across communities.



Flag off for the Community Walk



Learners, trainers and volunteers running the DSA Merchandise and Thrift Shop

WDSD 2024 was an important platform to raise awareness of Down syndrome and enhance understanding and inclusion of individuals with Down syndrome in society. The success of this event reinforces DSA’s mission and underscores the importance of community involvement in driving meaningful change. We are also grateful to all who made the event a success and supported our cause in serving the Down syndrome community.



DSA Board members and Executive Director with GOH Mr Eric Chua



The strong and supportive Down syndrome community

CHARITY MOVIE

Emerald Sponsor	<ul style="list-style-type: none">• Mr Chia Song Hwee
Silver Sponsor	<ul style="list-style-type: none">• The late Mdm Goh Kui Eng• Lee Foundation
Bronze Sponsor	<ul style="list-style-type: none">• Mdm Elizabeth Khoo• The Little House Montessori

DSA proudly hosted our members and supporters for a heartwarming Charity Movie Screening of “IF (Imaginary Friends)” at Golden Village VivoCity from 16 to 18 May 2024.

Our AEP learners supported the event by attending the event together with their families on the opening night of the screening. We were also glad to have the company of our other members and supporters. The evening provided

an enriching and enjoyable experience, allowing families to come together for a night of laughter, popcorn, and cherished moments.

Following the success of the Charity Movie campaign in May, DSA had a second Charity Movie campaign as part of our year-end festive appeal, where every \$100 donated entitled donors to a pair of movie vouchers.

Thanks to the unwavering support from our donors, sponsors, members, and volunteers, DSA successfully raised over \$140,000 through both campaigns. These funds will directly support the wide range of programmes and services we offer to the Down syndrome community and their families.

This event stands as a reminder of the strength of our community and the impact we can make when we come together in support of one another.

MYSTIQUE – DSA’S ANNUAL CHARITY GALA DINNER

Guest of Honour	<ul style="list-style-type: none">• Mr Seah Kian Peng Speaker of The Parliament of Singapore
Special Guest	<ul style="list-style-type: none">• Ms Denise Phua Mayor for Central Singapore District
Sponsors	<ul style="list-style-type: none">• Butterfield Trust (Asia) Limited• Mr Chow Boon Tong• Mr Dilhan Pillay• Lee Foundation• The Shaw Foundation
Door Gift Sponsor	<ul style="list-style-type: none">• LUXASIA
Sponsorship in kind	<ul style="list-style-type: none">• Candle Collective• Climb Central• Cornerstone Wines• Crystal Time Pte Ltd• DeRocks Trading Pte Ltd• Golden Village• GolfHub• Good Combo Hotpot• Jeric Salon• Singapore Airlines• Sofitel Singapore Sentosa Resort & Spa

DSA proudly hosted its annual charity gala dinner, *Mystique*, at the Marina Bay Sands Expo and Convention Centre on 5 October 2024. With an attendance of over 300 guests, the event was a resounding success, raising vital funds and increasing awareness of the abilities and achievements of the Down syndrome community. The theme “Metamorphosis–Embracing the Becoming” highlighted the limitless potential of individuals with Down syndrome, while showcasing their remarkable talents and accomplishments.

The event commenced on an inspiring note with a dynamic performance by the DSA’s Drums & Percussions group, engaging the audience in an interactive experience. This performance was followed by a powerful collaboration between DSA beneficiaries and professional models from Platinum Angels Management. As the models proudly walked the runway, they expressed solidarity with the Down syndrome community, fostering inclusivity and promoting positive representation. The enthusiasm and support from the audience were palpable, demonstrating the shared commitment to breaking down barriers and celebrating diversity.

The evening continued with impressive performances from the Creative Dance, Fusion Dance, and Speech & Drama groups. Over 70 dedicated performers, who had spent months preparing for this event, gave their all to showcase their passion and skill. Each act was a testament to the hard work, determination, and creativity of the performers, leaving an indelible impact on the attendees.

Mystique 2024 would not have been possible without the generosity and support of our donors, sponsors, volunteers, and the families of our performers. Their unwavering commitment ensured the success of this event and played a key role in advancing DSA’s mission to create a more inclusive and supportive environment for individuals with Down syndrome.

Funds raised from the event will directly support DSA’s programmes and initiatives, empowering individuals with Down syndrome to continue their journey of personal growth and achievement. Moreover, *Mystique* 2024 helped further strengthen the community’s connection and fostered a greater sense of belonging and pride among participants and supporters alike. The evening’s success serves as a powerful reminder of the importance of inclusion and the boundless potential of individuals with Down syndrome.



Emcee Mr Jeremy Yeo with a participant



PAM model Pat with DSA members on the catwalk



(Standing from left) DSA Deputy Chairperson Ms Li Shuyun, Mayor of Central Singapore District Ms Denise Phua, Mrs S. Vasoo, DSA Founding Chairperson Dr Balbir Singh, DSA Adviser Dr S. Vasoo. (Sitting from left) Mrs Tan Soo Khoon, DSA Patron Mr Tan Soo Khoon, Mrs Seah Kian Peng, GOH Mr Seah Kian Peng, DSA Chairperson Mr Alex Yan



Mystique Fashion Show in collaboration with Platinum Angels Management



Performance by the Drums & Percussion group



Speech & Drama performance at Mystique 2024

OTHER FUNDRAISING ACTIVITIES

DSA MERCHANDISE

DSA creates various merchandise items from our beneficiaries’ artworks and designs. In addition to showcasing their talents, the items are sold to raise funds to support DSA’ programmes and services. In 2024, the sales of DSA merchandise totalled \$39,927 through sales at 22 different events visited by 34,100 members of the public.

S/N	Date	School / Agency
1	21 & 22 March 2024	Mt Alvernia Hospital Retail Pharmacy
2	10 May 2024	Hwa Chong Institution Mother’s Day Fair
3	15 May 2024	Applied Materials Bazaar
4	16 – 18 May 2024	DSA Charity Movie 2024
5	1 & 2 August 2024	St. Margaret’s School (Secondary)
6	10 August 2024	National Day Bishan Bazaar
7	31 August – 8 September 2024	Keppel Charity Golf
8	19 September 2024	Abbvie
9	20 September 2024	Townsville Primary School
10	22 September 2024	Energia Anniversary Event
11	27 September 2024	ISG Badminton Event
12	12 October 2024	The Purple Parade 2024
13	15 October 2024	Happiness Academy @ Chevron
14	19 – 20 October 2024	Shaping Hearts 2024
15	12 November 2024	Shell
16	16 November 2024	Kids Inc. Carnival
17	26 – 27 November 2024	Standard Chartered Christmas Bazaar
18	30 November 2024	I’mable Gift Market 2024
19	30 November 2024	Steven’s Resident Network
20	December 2024 – January 2025	PARKROYAL on Beach Road
21	4 December 2024	National Environment Agency
22	December 2024	Woodlands Health Retail Pharmacy

DONATION BOXES

DSA donation boxes are placed at various locations to collect donations from the public. In 2024, the donation boxes were placed at nine (9) locations and collected a total of \$12,023.37. We would like to express our appreciation to the following partners for supporting the placement of DSA donation boxes in 2024.

1. Artsy Buggy Studio
2. Bowl Chap
3. Dajie Makan Place
4. Good Combo Hotpot & BBQ (Chinatown)
5. Good Combo Hotpot & BBQ (Kinex)
6. NTUC FairPrice (Bedok)
7. NTUC FairPrice (Woodlands 888)
8. NTUC FairPrice (Hougang 1)
9. Tom’s Palette

12 — Environmental, Social and Governance

In 2024, DSA implemented our ESG Framework as part of our strategic goal to ensure the long-term viability and sustainability of DSA to fulfil our mission over the long term. The ESG Framework represents our commitment to sustainable practices, generating positive social impact, and upholding good governance. The framework guides us in considering ESG factors to make sound and ethical decisions and adopt a sustainable and responsible

approach in all our operations and activities such that DSA can fulfil our mission and effectively meet the current and future needs of the Down syndrome community and maximise our positive impact on both the environment and society.

ESG	Goal	Principles	Key Progress and Achievements in 2024
Environmental	Conduct our work in an environmentally friendly and sustainable manner.	Environmental and sustainable living a. Reduce consumption of single use items b. Reduce energy consumption	Reduce consumption of single-use items <ul style="list-style-type: none">• Reduced paper usage by delivering receipts and annual reports digitally instead of printing hard copies• Discontinued provision of bottled drinking water in the office• ADS learners are encouraged to use reusable containers and cutlery Reduce energy consumption <ul style="list-style-type: none">• Reduced usage of air conditioning by 90 hours
		Labour standards <ul style="list-style-type: none">• Fair compensation and benefits• Diversity, Equity & Inclusion• Workplace Health and Safety	Fair Compensation and Benefits <ul style="list-style-type: none">• Enhanced practices to comply with Employment Laws and Tripartite Guidelines on Flexible Work Arrangements (FWA)• Enhanced HR policies to offer better compensation and benefits• Aligned salaries to NCSS salary guidelines Diversity, Equity and Inclusion <ul style="list-style-type: none">• Organised 12 engagement activities and one (1) staff retreat to promote positive working relationships• Piloted holiday internships for students with Down syndrome in DSA• Implemented age-inclusive practices with 13% of employees aged 63 and above in 2024 Workplace Health and Safety <ul style="list-style-type: none">• Maintained a zero-accident record in 2024• Replaced faulty chairs and tables for staff wellbeing and safety
		Human rights <ul style="list-style-type: none">• Learning and development• Equal opportunities	Learning and development <ul style="list-style-type: none">• Delivered 225 sessions of early intervention support totalling 450 hours to support 12 children in their early childhood development• Delivered 277 educational support sessions totalling 510 hours to 8 children to support their learning and educational development• Delivered 3,150 hours of training to 51 learners aged 18 and above to develop their independent living capabilities• Offered support to 21 beneficiaries with soft and hard job skills to enhance their job readiness and employability• Provided internship and learning opportunities for 17 students, including one with Down syndrome, at DSA Equal Opportunities <ul style="list-style-type: none">• Engaged seven (7) employers to provide job exposure opportunities to five (5) WRAP learners and employment to three (3) WRAP learners
Social		Community engagement <ul style="list-style-type: none">• Responsible partnerships• Engagement	Outreach & Awareness <ul style="list-style-type: none">• Engaged over 800 participants (individuals with Ds, families, caregivers, friends, students) during the WDSD celebration at One Punggol• 14 community engagement events reaching 2,305 individuals in the community• Engaged 297 volunteers from 40 community partners who contributed 277 volunteering hours• Community walls at 2 public libraries with 8,000 visitors• 36 publicity and public relations coverage with circulation of 32,856,706 and PR value of \$2,202,770
Governance	Achieve the highest standards of governance	Full regulatory compliance <ul style="list-style-type: none">• Code of Governance for Charities and IPCs• Governance Evaluation Checklist 2024 and Charity Transparency Framework• Organisational Health Framework for Social Services (OHFSS)	Code of Governance for Charities and IPCs <ul style="list-style-type: none">• 100% compliance with Charity Governance Checklist• Received Charity Transparency Award 2024• Shortlisted for Charity Governance Award 2024 Organisation Performance <ul style="list-style-type: none">• OHFSS self-assessment of 78%• Achieved 67% programme efficiency ratio• Achieved overall 19% fundraising efficiency ratio



As part of DSA's refreshed Strategic Plans (2024–2028), DSA will focus on enhancing our organisation's performance and strengthening our partnerships with the community and key stakeholders to deliver quality programmes to meet the current and future needs of the community, build long-term positive and supportive relationships to align our people and key stakeholders towards DSA's purpose, and ensure long-term viability and sustainability of DSA.

We will enhance our organisation health and performance and service quality to bring value and create desired impact on our service users and the community. DSA will continue to strive for the highest governance and management standards, effectiveness and efficiency in our programmes and services and engagement with the community and key stakeholders.

Against the evolving social and organisational landscape, it is also timely for DSA to review its core values to stay relevant in today's world.

Core values are paramount to influence conduct, culture and behaviour, and this review will be a critical next step after refreshing DSA's Strategic Plans.

DSA will continue to be guided by our Constitution and the Code of Governance for Charities and IPCs.

DSA will also take guidance from best practices and standards including NCSS' OHFSS and Service Standards Requirements in striving towards our objectives to fulfil our mission and vision.

CONTENTS

Statement by Board Members	1 - 2
Independent Auditor’s Report	3 - 5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Changes in Funds	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 36

DOWN SYNDROME ASSOCIATION (SINGAPORE)
UEN: S96SS0170K

STATEMENT BY BOARD MEMBERS
For the financial year ended 31 December 2024

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 2024 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

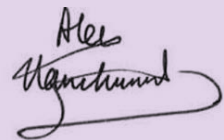
The Board Members of the Association in office at the date of this report are:

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

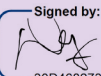
3 INDEPENDENT AUDITOR

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

On behalf of the Board of Members



Mr Alex Yan Chun We
Chairperson

Signed by: 
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Mr Chan Wing Git
Honorary Secretary

Signed by: 
0D7F433BFF06459...
Mr Jonathan Seow Wei Peng
Honorary Treasurer

Date: 4 April 2025



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Fax: +65 6339 6716
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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 2024, 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 2024 and of the financial performance, changes in funds and cash flows of the Association for the financial year ended on that date.

Basis for Opinion

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

Other Information

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

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

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



Responsibilities of Management and Board Members for Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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 2024 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.

Signed by:
Helmi Talib LLP
1BBAAE925DF54CA...
HELMi TALIB LLP
Public Accountants and
Chartered Accountants

Singapore

Date: 4 April 2025

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

STATEMENT OF FINANCIAL ACTIVITIES
As at 31 December 2024

	Note	2024			2023
		Unrestricted	Restricted	Total	Total
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		SGD	SGD	SGD	SGD
<u>Income</u>					
Income from generated fund					
- Voluntary income		948,918	371,577	1,320,495	1,241,075
- Acitivities for generating funds		783,350	-	783,350	602,174
- Investment income		140,197	-	140,197	151,981
Income from charitable activities		240,993	50,400	291,393	256,995
Other income		64,247	3,600	67,847	52,603
Total Income		2,177,705	425,577	2,603,282	2,304,828
<u>Expenditure</u>					
Cost of generating voluntary income		(19,141)	-	(19,141)	(26,337)
Cost of generating funds		(274,354)	(650)	(275,004)	(286,690)
Cost of charitable activities		(1,033,287)	(743,592)	(1,776,879)	(1,550,389)
Governance costs		(391,383)	(2,616)	(393,999)	(412,169)
Total expenditure		(1,718,165)	(746,858)	(2,465,023)	(2,275,585)
NET SURPLUS (DEFICIT) FOR THE FINANCIAL YEAR	5	459,540	(321,281)	138,259	29,243

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

BALANCE SHEET
As at 31 December 2024

	Note	2024 SGD	2023 SGD
Assets			
Current assets			
Cash and cash equivalents	9	2,515,811	2,270,273
Trade and other receivables	10	349,502	316,319
Investment in financial assets	11	2,954,580	2,964,417
Total current assets		5,819,893	5,551,009
Non-current asset			
Plant and equipment	12	106,700	150,610
Total non-current assets		106,700	150,610
Total assets		5,926,593	5,701,619
Liabilities and funds			
Liabilities			
Current liabilities			
Payables	13	298,309	211,594
Total current liabilities		298,309	211,594
Total liabilities		298,309	211,594
Funds			
Unrestricted Fund - General fund		5,512,743	5,357,681
Restricted funds	14	115,541	132,344
Total funds		5,628,284	5,490,025
Total liabilities and funds		5,926,593	5,701,619

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 2024

	Total Unrestricted Funds SGD	Total Restricted Funds SGD	Total Funds SGD
Balance as at 31 December 2022	5,283,232	177,550	5,460,782
Net surplus (deficit) 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	5,357,681	132,344	5,490,025
Net surplus (deficit) for the financial year	459,540	(321,281)	138,259
Gross transfer (to) from funds	(304,478)	304,478	-
Balance as at 31 December 2024	5,512,743	115,541	5,628,284

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 2024

	Note	2024 SGD	2023 SGD
Cash flows from (used in) operating activities			
Net surplus for the financial year		138,259	29,243
Adjustments for:			
Depreciation of plant and equipment		52,630	56,339
Gain on disposal of investment		(100,785)	(114,000)
Interest income		(39,412)	(37,981)
Total adjustments to statement of financial activities account		(87,567)	(95,642)
Total operating cash flows before changes of working capital		50,692	(66,399)
Changes in working capital			
(Increase) Decrease in trade and other receivables		(33,183)	27,032
Increase (Decrease) in payables		86,715	(108,496)
Total changes in working capital		53,532	(81,464)
Cash generated from (used in) operations		104,224	(147,863)
Interest income received		39,412	37,981
Net cash flows from (used in) operating activities		143,636	(109,882)
Cash flows from (used in) investing activities			
Proceeds from redemption of investment assets		3,065,202	3,071,627
Purchase of investment assets		(2,954,580)	(2,964,417)
Purchase of plant and equipment		(8,720)	-
Net cash flows from investing activities		101,902	107,210
Net increase (decrease) in cash and cash equivalents		245,538	(2,672)
Cash and cash equivalents at beginning of financial year		2,270,273	2,272,945
Cash and cash equivalents at end of financial year	9	2,515,811	2,270,273
Net cash flows			
Net cash flows from (used in) operating activities		143,636	(109,882)
Net cash flows from investing activities		101,902	107,210

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

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

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 2024 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 INFORMATON

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 2024

2 MATERIAL ACCOUNTING POLICY INFORMATON (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	-	5
Furniture and fittings	-	5
Renovation	-	5

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 it 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 2024

2 MATERIAL ACCOUNTING POLICY INFORMATON (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 2024

2 MATERIAL ACCOUNTING POLICY INFORMATON (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 2024

2 MATERIAL ACCOUNTING POLICY INFORMATON (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
- 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")
- UA Stewart Fund
- UOB Educational Programme Fund
- UOB Visual Arts Fund

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

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 as well as Treasury Bills and MAS Credit Link Notes, 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 2024

2 MATERIAL ACCOUNTING POLICY INFORMATON (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 2024

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>2024</u> SGD	<u>2023</u> SGD
Salaries and related costs	170,851	188,197
CPF contribution	<u>18,476</u>	<u>22,480</u>
Annual remuneration	<u>189,327</u>	<u>210,677</u>
No. of key executives		
- Salary range below \$100,000	1	-
- Salary range \$100,001 to \$150,000	-	2
- Salary range \$150,001 to \$200,000	<u>1</u>	<u>-</u>

Key management personnel are those executive director 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 (2023: 2) 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 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds		Restricted Funds			
	General Fund	DSA Financial Assistance Fund	Enabling Lives Initiative Grants	Timable Public Education Fund	PC 2023 - Caregivers Support Programme	PC 2023 - Empowering for Life Fund
	SGD	SGD	SGD	SGD	SGD	SGD
Income						
Income from generated fund						
Voluntary income						
Donation-in-kind	11,400	-	-	-	-	-
Donations - Tax exempt	63,297	-	-	-	-	-
Donations - Non-tax exempt	20,164	-	-	-	-	-
Donation box	11,696	-	-	-	-	-
Donor management - Tax exempt	127,200	-	-	-	-	-
Donor management - Non-tax exempt	87,545	-	-	-	-	-
Enabling Lives Initiative Grants	-	-	85,031	-	-	-
Membership Fee	3,958	-	-	-	-	-
NCSS Grants	7,002	-	-	-	-	-
Online donations - Tax exempt	213,391	-	-	-	-	-
Online donations - Non-tax exempt	22,090	-	-	-	-	-
Other grants	35,518	-	-	-	-	-
President's Challenge	-	-	-	-	-	76,714
Restricted donor management	45,700	-	-	-	52,150	-
SG Enable Fund	-	-	-	5,722	-	-
Tote Board Social Service Fund	299,957	-	-	-	-	-
	948,918	-	85,031	5,722	52,150	76,714
Activities for generating funds						
Fund raising income	743,423	-	-	-	-	-
Sales	39,927	-	-	-	-	-
	783,350	-	-	-	-	-
Investment income						
Interest income	39,412	-	-	-	-	-
Gain on disposal of investment	100,785	-	-	-	-	-
	140,197	-	-	-	-	-
Income from charitable activities						
Programme fees - charitable activities	240,993	-	50,400	-	-	-
Other income	64,247	-	-	-	-	-
Total income	2,177,705	-	135,431	5,722	52,150	76,714

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

	Unrestricted Funds		Restricted Funds			
	General Fund	UA Stewart Fund	UOB Educational Programme Fund	UOB Visual Arts Fund	Total Restricted Funds	
	SGD	SGD	SGD	SGD	SGD	
Income						
Income from generated fund						
Voluntary income						
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	-	-	-	-	85,031	70,000
Membership Fee	-	-	-	-	3,958	4,693
NCSS Grants	-	-	-	-	7,002	6,745
Online donations - Tax exempt	-	-	-	-	213,391	219,929
Online donations - Non-tax exempt	-	-	-	-	22,090	36,223
Other Grants	-	-	-	-	35,518	11,232
President's Challenge	-	-	-	-	128,864	45,364
Restricted donor management	-	-	-	-	-	68,063
SG Enable Fund	-	-	-	-	5,722	30,800
Tote Board Social Service Fund	151,960	-	-	-	151,960	520,364
	151,960	-	-	-	371,577	1,241,075
Activities for generating funds						
Fund raising income	-	-	-	-	-	582,869
Sales	-	-	-	-	-	19,305
	-	-	-	-	-	602,174
Investment income						
Interest income	-	-	-	-	-	37,981
Gain on disposal of investment	-	-	-	-	-	114,000
	-	-	-	-	-	151,981
Income from charitable activities						
Programme fees - charitable activities	-	-	-	-	50,400	256,995
Other income	3,600	-	-	-	3,600	52,603
Total income	155,560	-	-	-	425,577	2,304,828

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure	Unrestricted Funds		Restricted Funds			
	General Fund SGD	DSA Financial Assistance Fund SGD	Enabling Lives Initiative Grants SGD	Tr'mable Public Education Fund SGD	PC 2023 - Caregivers Support Programme SGD	PC 2023 - Empowering for Life Fund SGD
Cost of generating voluntary income						
Donation-in-kind	11,400	-	-	-	-	-
Online service fee	7,741	-	-	-	-	-
	<u>19,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cost of generating funds						
Advertising	2,000	-	-	-	-	-
Awareness and events activities	1,691	-	-	650	-	-
Contributions to CPF board	15,118	-	-	-	-	-
Donor management expenses	14,659	-	-	-	-	-
Event licence and permits	-	-	-	-	-	-
External audit fees	-	-	-	-	-	-
Fund raising expenses	137,737	-	-	-	-	-
Medical expenses	70	-	-	-	-	-
Merchandise	7,938	-	-	-	-	-
Miscellaneous expenses	2	-	-	-	-	-
Postages and courier	156	-	-	-	-	-
Printing and stationery	1,209	-	-	-	-	-
Programme materials	33	-	-	-	-	-
Refreshment	106	-	-	-	-	-
Salaries, bonus and allowances	88,074	-	-	-	-	-
Subscription	1,364	-	-	-	-	-
Trainee salary and allowances	-	-	-	-	-	-
Training and development	1,505	-	-	-	-	-
Transport and travel	2,692	-	-	-	-	-
Volunteers expense	<u>274,354</u>	<u>-</u>	<u>-</u>	<u>650</u>	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure (Continued)	Unrestricted Funds		Restricted Funds			
	IBSSF SGD	UA Stewart Fund SGD	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total Restricted Funds SGD	2023 Total SGD
Cost of generating voluntary income						
Donation-in-kind	-	-	-	-	-	19,524
Online service fee	-	-	-	-	-	6,813
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,337</u>
Cost of generating funds						
Advertising	-	-	-	-	-	-
Awareness and events activities	-	-	-	-	650	17,490
Contributions to CPF board	-	-	-	-	-	17,689
Donor management expenses	-	-	-	-	-	15,916
Event licence and permits	-	-	-	-	-	389
External audit fees	-	-	-	-	-	252
Fund raising expenses	-	-	-	-	137,737	121,658
Medical expenses	-	-	-	-	70	140
Merchandise	-	-	-	-	7,938	-
Miscellaneous expenses	-	-	-	-	2	-
Postages and courier	-	-	-	-	156	52
Printing and stationery	-	-	-	-	1,209	1,331
Programme materials	-	-	-	-	33	1,002
Refreshment	-	-	-	-	106	-
Salaries, bonus and allowances	-	-	-	-	88,074	102,893
Subscription	-	-	-	-	1,364	1,985
Trainee salary and allowances	-	-	-	-	-	5,471
Training and development	-	-	-	-	-	250
Transport and travel	-	-	-	-	1,505	172
Volunteers expense	-	-	-	-	2,692	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>650</u>	<u>286,690</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure (Continued)	Unrestricted Funds		Restricted Funds			
	General Fund SGD	DSA Financial Assistance Fund SGD	Enabling Lives Initiative Grants SGD	Imable Public Education Fund SGD	PC 2023 - Caregivers Support Programme SGD	PC 2023 - Empowering for Life Fund SGD
Cost of charitable activities						
Accountancy fees	11,280	-	-	-	-	-
Bad debt expense	610	-	1,440	-	-	-
Computer and peripherals	-	-	-	-	-	-
Contributions to CPF board	123,730	-	-	-	15,935	20,878
Depreciation of plant and equipment	17,797	-	-	-	-	-
Event licence and permits	-	-	-	-	-	-
Financial assistance expenses	(2,051)	8,437	-	-	-	-
Insurance	14,439	-	-	-	-	-
IT support	5,209	-	-	-	-	-
Medical expenses	140	-	-	-	-	-
Office furniture and fittings expenses	634	-	-	-	-	339
Other office expenses	90	-	76	-	-	-
Overseas expenses	14,003	-	-	-	-	-
Postages and courier	106	-	-	-	-	-
Printing and stationery	1,469	-	22	-	-	-
Programme materials	16,939	-	50,325	-	-	6,385
Refreshment	(509)	-	-	-	52	-
Rental	79,593	-	-	-	-	-
Rental of equipment	1,570	-	-	-	-	-
Repairs and maintenance	16,324	-	-	-	-	-
Salaries, bonus and allowances	614,388	-	160,447	-	94,399	113,392
Staff congratulations and condolences	1,890	-	-	-	-	-
Telecommunication	7,015	-	-	-	-	-
Trainee expenses	-	-	-	-	-	-
Trainer salary and allowances	85,109	-	-	-	-	-
Training and development	1,978	-	-	-	1,600	-
Transport and travel	3,906	-	-	-	-	230
Utilities	17,628	-	-	-	-	-
	1,033,287	8,437	212,310	-	111,986	141,224

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure (Continued)	Unrestricted Funds		Restricted Funds			
	IBSSF SGD	UA Stewart Fund SGD	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total Restricted Funds SGD	2023 Total SGD
Cost of charitable activities						
Accountancy fees	2,820	-	-	-	2,820	14,200
Bad debt expense	-	-	-	-	1,440	-
Computer and peripherals	-	-	-	-	-	6
Contributions to CPF board	23,904	-	-	-	60,717	184,447
Depreciation of plant and equipment	502	-	-	-	502	18,299
Event licence and permits	1,029	-	-	-	1,029	1,029
Financial assistance expenses	-	3,233	-	-	11,670	9,619
Insurance	1,269	-	-	-	1,269	15,708
IT support	1,318	-	-	-	1,318	6,527
Medical expenses	-	-	-	-	-	140
Office furniture and fittings expenses	6	-	-	-	345	979
Other office expenses	-	-	-	-	76	166
Overseas expenses	-	-	-	-	-	14,003
Postages and courier	-	-	-	-	-	106
Printing and stationery	294	-	-	-	316	1,785
Programme materials	11,338	-	16	466	68,530	85,469
Refreshment	1,962	-	-	-	2,014	1,505
Rental	17,727	-	-	-	17,727	97,320
Rental of equipment	314	-	-	-	314	1,884
Repairs and maintenance	1,512	-	-	-	1,512	17,836
Salaries, bonus and allowances	183,407	-	-	-	551,645	1,166,033
Staff congratulations and condolences	-	-	-	-	-	1,890
Telecommunication	1,521	-	-	-	1,521	8,536
Trainee expenses	-	-	-	-	-	-
Trainer salary and allowances	-	-	9,825	3,263	14,688	99,797
Training and development	-	-	-	-	-	1,978
Transport and travel	100	-	-	-	330	4,236
Utilities	3,809	-	-	-	3,809	21,437
	252,832	3,233	9,841	3,729	743,592	1,776,879

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

	Unrestricted Funds		Restricted Funds			
	General Fund SGD	DSA Financial Assistance Fund SGD	Enabling Lives Initiative Grants SGD	Inable Public Education Fund SGD	PC 2023 - Caregivers Support Programme SGD	PC 2023 - Empowering for Life Fund SGD
Expenditure (Continued)						
Governance costs						
Accountancy fees	19,200	-	-	-	-	-
Advertisement	294	-	-	-	-	-
Auditor's remuneration	7,310	-	2,616	-	-	-
Bank charges	1,100	-	-	-	-	-
Computer and peripherals	9	-	-	-	-	-
Contributions to CPF board	29,502	-	-	-	-	-
Depreciation of plant and equipment	34,331	-	-	-	-	-
Event licence and permits	400	-	-	-	-	-
Insurance	11,725	-	-	-	-	-
IT support	1,318	-	-	-	-	-
Medical expenses	140	-	-	-	-	-
Membership renewal fees	4,787	-	-	-	-	-
Newspaper and periodicals	814	-	-	-	-	-
Office furniture and fittings expenses	2	-	-	-	-	-
Other office expenses	759	-	-	-	-	-
Overseas expenses	445	-	-	-	-	-
Postage and courier	171	-	-	-	-	-
Printing and stationery	5,461	-	-	-	-	-
Programme materials	280	-	-	-	-	-
Refreshment	5,799	-	-	-	-	-
Rental	8,332	-	-	-	-	-
Rental of equipment	1,256	-	-	-	-	-
Repair and maintenance	4,335	-	-	-	-	-
Salaries, bonus and allowances	234,818	-	-	-	-	-
Staff and board congratulations and condolences	665	-	-	-	-	-
Subscription fees	1,531	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)

	IBSSF SGD	Restricted Funds				2024		2023	
		UA Stewart Fund SGD	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total Restricted Funds SGD	Total SGD	Total SGD	Total SGD	Total SGD
Expenditure (Continued)									
Governance costs									
Accountancy fees	-	-	-	-	-	19,200	14,200		
Advertisement	-	-	-	-	-	294	532		
Auditor's remuneration	-	-	-	-	2,616	9,926	12,000		
Bank charges	-	-	-	-	-	1,100	1,598		
Computer and peripherals	-	-	-	-	-	9	-		
Contributions to CPF board	-	-	-	-	-	29,502	28,540		
Depreciation of plant and equipment	-	-	-	-	-	34,331	35,004		
Event licence and permits	-	-	-	-	-	400	400		
Insurance	-	-	-	-	-	11,725	10,807		
IT support	-	-	-	-	-	1,318	1,522		
Medical expenses	-	-	-	-	-	140	60		
Membership renewal fees	-	-	-	-	-	4,787	2,621		
Newspaper and periodicals	-	-	-	-	-	814	407		
Office furniture and fittings expenses	-	-	-	-	-	2	-		
Other office expenses	-	-	-	-	-	759	430		
Overseas expenses	-	-	-	-	-	445	2,679		
Postage and courier	-	-	-	-	-	171	552		
Printing and stationery	-	-	-	-	-	5,461	4,929		
Programme materials	-	-	-	-	-	280	50		
Refreshment	-	-	-	-	-	5,799	5,265		
Rental	-	-	-	-	-	8,332	8,220		
Rental of equipment	-	-	-	-	-	1,256	1,244		
Repair and maintenance	-	-	-	-	-	4,335	2,555		
Salaries, bonus and allowances	-	-	-	-	-	234,818	259,531		
Staff and board congratulations and condolences	-	-	-	-	-	665	692		
Subscription fees	-	-	-	-	-	1,531	1,260		

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure (Continued)	Unrestricted Funds		Restricted Funds			
	General Fund SGD	DSA Financial Assistance Fund SGD	Enabling Lives Initiative Grants SGD	Inable Public Education Fund SGD	PC 2023 - Caregivers Support Programme SGD	PC 2023 - Empowering for Life Fund SGD
Governance costs (Continued)						
Telecommunications	1,278	-	-	-	-	-
Trainee allowances	-	-	-	-	-	-
Training and development	11,662	-	-	-	-	-
Transport and travel	298	-	-	-	-	-
Utilities	3,361	-	-	-	-	-
	391,383	-	2,616	-	-	-
	1,718,165	8,437	214,926	650	111,986	141,224
TOTAL EXPENDITURE						
NET INCOME (EXPENDITURE)						
BEFORE TRANSFER	459,540	(8,437)	(79,495)	5,072	(59,836)	(64,510)
Transfer of funds:						
- Reclassification of funds for utilisation of restricted funds	5,072	-	-	(5,072)	-	-
- Reallocation of funds	(309,550)	8,437	79,495	-	59,836	64,510
NET INCOME (EXPENDITURE) AFTER TRANSFER	155,062	-	-	-	-	-
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NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

5 DETAILED STATEMENT OF FINANCIAL ACTIVITIES (Continued)						
Expenditure (Continued)	Unrestricted Funds		Restricted Funds			
	TBSSE SGD	UA Stewart Fund SGD	UOB Educational Programme Fund SGD	UOB Visual Arts Fund SGD	Total Restricted Funds SGD	2023 Total SGD
Governance costs (Continued)						
Telecommunications	-	-	-	-	-	1,278
Trainee allowances	-	-	-	-	-	5,000
Training and development	-	-	-	-	-	11,662
Transport and travel	-	-	-	-	-	298
Utilities	-	-	-	-	-	23
	-	-	-	-	-	3,361
	-	-	-	-	2,616	393,999
	252,832	3,233	9,841	3,729	746,858	412,169
						2,275,585
NET INCOME (EXPENDITURE)						
BEFORE TRANSFER	(97,272)	(3,233)	(9,841)	(3,729)	(321,281)	29,243
Transfer of funds:						
- Reclassification of funds for utilisation of restricted funds	-	-	-	-	(5,072)	-
- Reallocation of funds	97,272	-	-	-	309,550	-
NET INCOME (EXPENDITURE) AFTER TRANSFER	-	(3,233)	(9,841)	(3,729)	(16,803)	29,243
Costs of charitable activities amounting to SGD1,776,879 (2023: SGD1,550,389) include staff costs of SGD1,350,620 (2023: SGD1,144,120) of which salaries, bonus and allowances amounted to SGD1,166,033 (2023: SGD988,519).						

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NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

6 FUNDRAISING ACTIVITIES

	<u>2024</u> SGD	<u>2023</u> SGD
<u>Fundraising income</u>		
Charity Movie	144,697	102,359
Mystique	335,165	286,103
World Down Syndrome Day	140,104	132,290
Other events	123,458	62,117
	<u>743,424</u>	<u>582,869</u>
<u>Less: Fundraising expenses</u>		
Charity Movie	9,822	15,968
Mystique	95,511	73,722
World Down Syndrome Day	29,031	30,981
Other events	3,373	987
	<u>137,737</u>	<u>121,658</u>
Surplus from fundraising activities	<u>605,687</u>	<u>461,211</u>
Ratio of fundraising expenditure to income	<u>19%</u>	<u>21%</u>

Included in the fund-raising activities are tax exempt receipts amounting to SGD601,025 (2023: SGD489,932).

7 STAFF COSTS

	<u>2024</u> SGD	<u>2023</u> SGD
Salaries, bonus and allowances	1,488,925	1,350,943
Contribution to CPF Board and SDL	229,067	201,567
Medical expenses	350	463
	<u>1,718,342</u>	<u>1,552,973</u>

None of the Association's paid staff served on the Board, nor is a close member of the family of the Executive Head or Board members and receives more than SGD50,000 in annual remuneration 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>2024</u> SGD	<u>2023</u> SGD
Fixed deposits	1,469,990	1,029,857
Cash at banks	1,045,104	1,239,699
Cash in hand	717	717
	<u>2,515,811</u>	<u>2,270,273</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

9 CASH AND CASH EQUIVALENTS (Continued)

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

Fixed deposits earn interest rates of 2.9% and 2.95% (2023: 4%) per annum and matures on 27 March 2025 and 21 April 2025.

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>2024</u> SGD	<u>2023</u> SGD
<u>Trade receivables</u>		
Outside parties	<u>2,660</u>	<u>61</u>
<u>Other receivables</u>		
Grant receivables	250,000	205,000
Interest receivables	30,459	25,629
Donation receivables	29,047	43,302
Deposits	27,326	27,206
Prepayments	9,698	14,180
Others	312	941
	<u>346,842</u>	<u>316,258</u>
	<u>349,502</u>	<u>316,319</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 trade receivables amounting to SGD2,660 (2023: 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>2024</u> SGD	<u>2023</u> SGD
<u>Trade receivables past due</u>		
Less than 30 days	210	61
31 to 60 days	295	-
More than 91 days	2,155	-
	<u>2,660</u>	<u>61</u>

11 INVESTMENT IN FINANCIAL ASSETS

	<u>2024</u> SGD	<u>2023</u> SGD
<u>Unquoted shares at cost</u>		
At beginning of financial year	2,964,417	2,957,627
Additions	2,954,580	2,964,417
Redeemed during the financial year	(2,964,417)	(2,957,627)
At end of financial year	<u>2,954,580</u>	<u>2,964,417</u>

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

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 SGD2,954,580 which matures on 21 January 2025, 29 April 2025 and 27 May 2025.

12 PLANT AND EQUIPMENT

	Computer, Office Equipment and IT Laboratory SGD	Furniture and Fittings SGD	Renovation SGD	Total SGD
Cost				
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
Additions	-	8,720	-	8,720
At 31.12.2024	226,491	35,054	1,076,312	1,337,857
Accumulated depreciation				
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
Depreciation for the year	16,229	582	35,819	52,630
At 31.12.2024	208,491	26,916	995,750	1,231,157
Net Carrying Amount				
At 31.12.2023	34,229	-	116,381	150,610
At 31.12.2024	18,000	8,138	80,562	106,700

13 PAYABLES

	2024 SGD	2023 SGD
Accruals	265,984	183,050
Outside parties	19,434	27,679
Received in advance	12,891	865
	298,309	211,594

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NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

14 RESTRICTED FUNDS

	2024 SGD	2023 SGD
Assistive Technology Fund (Note 15)	36,558	36,558
Kluber Fund (Note 20)	6,575	6,575
Mediacorp Enabling Fund (Note 21)	2,270	2,270
UA Stewart Fund (Note 26)	27,471	30,704
UOB Educational Programme Fund (Note 27)	10,527	20,368
UOB Visual Arts Fund (Note 28)	32,140	35,869
	115,541	132,344

15 ASSISTIVE TECHNOLOGY FUND

	2024 SGD	2023 SGD
Balance at beginning and end of financial year	36,558	36,558

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 DSA FINANCIAL ASSISTANCE FUND

	2024 SGD	2023 SGD
Balance at beginning of financial year	-	-
Net expenditure	(8,437)	(8,300)
Transfer of funds:		
- Reallocation of funds	8,437	8,300
Balance at end of financial year	-	-

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.

17 ENABLING LIVES INITIATIVE FUND

	2024 SGD	2023 SGD
Balance at beginning of financial year	-	-
Net expenditure	(79,495)	(72,938)
Transfer of funds:		
- Reallocation of funds	79,495	72,938
Balance at end of financial year	-	-

This represents fund from SG Enable and Tote Board for the Association's Early Start Programme which provides early intervention and therapy services for children aged 0 to 4 years with special needs to meet their development needs while waiting for enrolment into Early Intervention Programme for Infants and Children ("EIPIC"). 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 2024

18 I'MABLE PUBLIC EDUCATION FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	-
Net income	5,072	11,310
<i>Transfer of funds:</i>		
- Reclassification of funds for utilisation of restricted funds	(5,072)	(16,382)
- Reallocation of funds	-	5,072
Balance at end of financial year	-	-

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 was fully utilised when the initiative ended on 31 March 2024.

The reclassification amounting to SGD5,072 pertains to the expenses recorded in General Fund in the financial year ended 31 December 2024.

19 JOB SUPPORT UNIT FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	1,469
Net expenditure	-	(2,539)
<i>Transfer of funds:</i>		
- Reallocation of funds	-	1,070
Balance at end of financial year	-	-

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.

20 KLUBER FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning and end of financial year	6,575	6,575

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 2024

21 MEDIACORP ENABLING FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	2,270	3,220
<i>Net expenditure</i>	-	(950)
Balance at end of financial year	2,270	2,270

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.

22 PRESIDENT'S CHALLENGE FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	13,034
Net expenditure	-	(13,034)
<i>Transfer of funds:</i>		
- Reallocation of funds	-	-
Balance at end of financial year	-	-

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.

23 PRESIDENT'S CHALLENGE – CAREGIVERS SUPPORT PROGRAMME

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(59,836)	(38,655)
<i>Transfer of funds:</i>		
- Reallocation of funds	59,836	38,655
Balance at end of financial year	-	-

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 on 28 April 2023.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

24 PRESIDENT’S CHALLENGE – EMPOWERING FOR LIFE FUND (“PC – ELF”)

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(64,510)	(37,200)
<i>Transfer of funds:</i>		
- Reallocation of funds	<u>64,510</u>	<u>37,200</u>
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 on 7 August 2023.

25 TOTE BOARD SOCIAL SERVICE FUND (“TBSSF”)

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	-	-
Net expenditure	(97,272)	(96,632)
<i>Transfer of funds:</i>		
- Reallocation of funds	<u>97,272</u>	<u>96,632</u>
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 supporting their family member(s) with disabilities. TBSSF will fund 50% of DSA Family Support Services’ approved total operating expenditure from 1 April 2023 to 31 March 2026.

26 UA STEWART FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	30,704	35,770
Net expenditure	<u>(3,233)</u>	<u>(5,066)</u>
Balance at end of financial year	<u>27,471</u>	<u>30,704</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.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

27 UOB EDUCATIONAL PROGRAMME FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	20,368	41,628
Net expenditure	<u>(9,841)</u>	<u>(21,260)</u>
Balance at end of financial year	<u>10,527</u>	<u>20,368</u>

This represents fund from UOB to support the Association’s Integration Facilitation Support Program (“IFSP”) and enrichment programmes including speech and drama, arts conducted during lessons and holiday program. The funds allocated for IFSP and speech and drama have been fully utilised in the financial year ended 31 December 2021 and 31 December 2023 respectively. The Association will continue to recognise the fund allocated for arts until it is fully utilised.

28 UOB VISUAL ARTS FUND

	<u>2024</u> SGD	<u>2023</u> SGD
Balance at beginning of financial year	35,869	39,296
Net expenditure	<u>(3,729)</u>	<u>(3,427)</u>
Balance at end of financial year	<u>32,140</u>	<u>35,869</u>

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

29 TAX DEDUCTIBLE DONATIONS

During the financial year, the Association issued tax deductible receipts for donations collected totaling SGD1,005,007 (2023: SGD864,339). As an IPC, the Association enjoys the concessionary tax treatment whereby qualifying donors are granted enhanced tax deductions for the donations made to the Association.

30 RESERVE POLICY

	<u>2024</u> SGD	<u>2023</u> SGD
Unrestricted fund (A)	5,512,743	5,357,681
Restricted funds (Note 14)	<u>115,541</u>	<u>132,344</u>
	<u>5,628,284</u>	<u>5,490,025</u>
Operating expenditure for the year (B)	<u>2,465,023</u>	<u>2,275,585</u>
Ratio of unrestricted fund to operating expenditure (A/B)	<u>2.24</u>	<u>2.35</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.

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

31 OPERATING LEASE COMMITMENTS

	<u>2024</u>	<u>2023</u>
	SGD	SGD
<i>Rental of premise and office equipment</i>		
Not later than one year	45,244	102,279
Later than one year but not later than five years	<u>5,757</u>	<u>50,063</u>
	<u>51,001</u>	<u>152,342</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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