

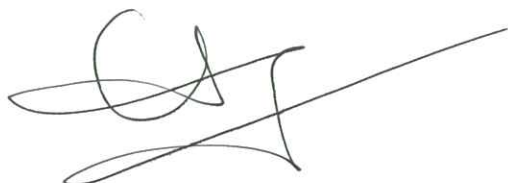
ANNUAL FINANCIAL REPORT

NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2015 TO 31 MARCH 2016

	Notes	2015-16 \$	2014-15 \$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,029,695.00	1,940,282.00
b. Provident Fund	1c	100,682.00	96,138.00
2 Special One-off Grant		-	-
3 Fee Income	2	-	-
4 Central Items	3	-	-
5 Rent and Rates	4	28,046.00	27,950.00
6 Other Income	5	-	-
7 Interest Received		-	-
TOTAL INCOME		<u>2,158,423.00</u>	<u>2,064,370.00</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		1,952,361.73	1,936,324.40
b. Provident Fund	1c	73,888.14	78,345.92
c. Allowances		-	-
Sub-total	6	<u>2,026,249.87</u>	<u>2,014,670.32</u>
2 Other Charges	7	107,453.60	109,460.19
3 Central Items	3	-	-
4 Rent and Rates	4	30,926.81	31,143.31
5 Special One-off Grant Payments	7a	-	-
TOTAL EXPENDITURE		<u>2,164,630.28</u>	<u>2,155,273.82</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>(6,207.28)</u>	<u>(90,903.82)</u>

SIGNATURE



PATRICK CHEUNG (Dr.)
Chairperson

Date: 11-Oct-2016

SIGNATURE



JESSICA HO (Dr.)
Director

Date: 11-Oct-2016

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant

a. Basis of preparation

The Annual Financial Report (AFR) is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals have not be included in the AFR.

b. Lump Sum Grant (excluding Provident Fund)

This represents LSG (excluding Provident Fund) received for the year.

c. Provident Fund

This is Provident Fund received and contributed during the year.

Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

Please note that the PF received and contributed for staff under the Central Item should be shown under 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	19,425.00	81,257.00	100,682.00
Provident Fund Contribution Paid during the Year	(19,636.99)	(54,251.15)	(73,888.14)
Surplus/ (Deficit) for the Year	(211.99)	27,005.85	26,793.86
<u>Add</u> : Surplus/ (Deficit) b/f	324,047.23	2,208.76	326,255.99
Transfer from Snapshot Staff to 6.8% and other post	(210,568.78)	210,568.78	-
<u>Less</u> : Refund to Government	(113,882.00)	-	(113,882.00)
Surplus / (Deficit) c/f	(615.54)	239,783.39	239,167.85

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The PF received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.13 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

	2015-16	2014-15
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities		
Infirmiry Care Supplement for the Aged Blind Person		
Dementia Supplement for Residential Elderly Services		
Infirmiry Care Supplement for Residential Elderly Services		
Dementia Supplement for Day Care Centres/units for the Elderly		
Foster Care Allowance/Emergency Foster Care Allowance		
After School Care Programme		
Temporary Financial Aid		
Emergency Fund		
Time-defined Subsidy Scheme for Extended Hours Child Care Services		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Short-term Rental Assistance		
One-off Supplementary Grant for Service Re-engineering Plan of the Factory for the Blind		
Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on call Allowance)		
Neighbourhood Service Child Care Project (NSCCP) – Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/waiving		
Time Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Time Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Enhanced After School Care Programme		
Cluster-based Foster Home Pool		
Total	0.00	0.00

	2015-16 \$	2014-15 \$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Person		
Dementia Supplement for Residential Elderly Services		
Infirmity Care Supplement for Residential Elderly Services		
Dementia Supplement for Day Care Centres/units for the Elderly		
Foster Care Allowance/Emergency Foster Care Allowance		
After School Care Programme		
Temporary Financial Aid		
Emergency Fund		
Time-defined Subsidy Scheme for Extended Hours Child Care Services		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Short-term Rental Assistance		
One-off Supplementary Grant for Service Re-engineering Plan of the Factory for the Blind		
Allowance for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
NSCCP - Subsidy for Fee Reduction/waiving		
Time Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Time Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Enhanced After School Care Programme		
Cluster-based Foster Home Pool		
Total	0.00	0.00

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

5. Other Income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR.

6. Personal Emoluments

Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended below:

Analysis of Personal Emoluments	No of Posts	\$
HKD500,001 - HKD600,000 p.a.	-	-
HKD600,001 - HKD700,000 p.a.	1	661,486.74
HKD700,001 - HKD800,000 p.a.	-	-
HKD800,001 - HKD900,000 p.a.	-	-
HKD900,001 - HKD1,000,000 p.a.	-	-
> HKD1,000,000 p.a.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

Others Charges	2015-16	2014-15
	\$	\$
(a) Utilities	8,599.27	9,567.00
(b) Food	-	-
(c) Administrative Expenses	17,521.86	12,776.38
(d) Stores and Equipment	25,689.69	32,526.75
(e) Repair and Maintenance	15,715.92	11,404.45
(f) Special Allowances	-	-
(g) Programme Expenses	-	-
(h) Transportation and Travelling	10,250.28	12,195.72
(i) Insurance	27,653.87	29,327.36
(j) Miscellaneous	2,022.71	1,662.53
Total	<u>107,453.60</u>	<u>109,460.19</u>

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows:

Special one-off Grant Payments	2015-16	2014-15
	\$	\$
(a) Voluntary Retirement Scheme	-	-
(b) Compensation Scheme	-	-
(c) Staff Training and Development	-	-
(d) Other Staff-related Initiatives	-	-
Total	<u>-</u>	<u>-</u>

8. Analysis of Reserve Fund

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
Income	\$	\$	\$	\$	\$
Lump Sum Grant	2,130,377.00	-	-	-	2,130,377.00
Special One-off Grant	-	-	-	-	-
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	28,046.00	-	28,046.00
Central Items	-	-	-	-	-
Total Income (a)	2,130,377.00	-	28,046.00	-	2,158,423.00
Expenditure					
Personal Emoluments	2,026,249.87	-	-	-	2,026,249.87
Other Charges	107,453.60	-	-	-	107,453.60
Rent and Rates	-	-	30,926.81	-	30,926.81
Central Items	-	-	-	-	-
Special One-Off Grant Payments	-	-	-	-	-
Total Expenditure (b)	2,133,703.47	-	30,926.81	-	2,164,630.28
Surplus/ (Deficit) for the year (a)-(b)	(3,326.47)	-	(2,880.81)	-	(6,207.28)
Less: Surplus/ (Deficit) of Provident Fund	26,793.86	-	-	-	26,793.86
	(30,120.33)	-	(2,880.81)	-	(33,001.14)
Surplus/ (Deficit) b/f (Note(2))	-	-	(24,487.10)	-	(24,487.10)
	(30,120.33)	-	(27,367.91)	-	(57,488.24)
Less :Refund to Government					
-Annual surplus assessment on rent & rates 2012/13	-	-	(1,474.94)	-	(1,474.94)
-Annual surplus assessment on rent & rates 2013/14	-	-	(551.64)	-	(551.64)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	-	-	-	-	-
Surplus / (Deficit) c/f (Note(4))	(30,120.33)	-	(29,394.49)	-	(59,514.82)

Notes:

(1) All the interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant is included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance Lump Sum Grant Surplus b/f from previous years and all interest received in previous years are included in the surplus b/f under LSG.

(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplement, if any, as per Schedules for Central Items.

(4) The level of LSG cumulative reserve (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.