

ANNUAL FINANCIAL REPORT

NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2020 TO 31 MARCH 2021

	Notes	2020-21 \$	2019-20 \$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,403,147.00	2,401,397.00
b. Provident Fund	1c	141,802.00	141,879.00
2 Fee Income	2	-	-
3 Central Items	3	-	-
4 Rent and Rates	4	35,864.00	35,746.00
5 Other Income	5	-	-
6 Interest Received		-	-
TOTAL INCOME		<u>2,580,813.00</u>	<u>2,579,022.00</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		2,312,879.34	2,370,882.62
b. Provident Fund	1c	108,632.14	123,540.52
c. Allowances		-	-
Sub-total	6	<u>2,421,511.48</u>	<u>2,494,423.14</u>
2 Other Charges	7	90,267.66	78,770.99
3 Central Items	3	-	-
4 Rent and Rates	4	34,451.20	36,099.33
TOTAL EXPENDITURE		<u>2,546,230.34</u>	<u>2,609,293.46</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>34,582.66</u>	<u>(30,271.46)</u>

The Annual Financial Report from pages [1] to [7] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

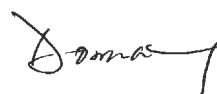
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PATRICK CHEUNG (Dr.)
Chairperson

Date: **25 AUG 2021**

SIGNATURE



DONNA WONG (Ms.)
Director

Date: **25 AUG 2021**

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

a. Basis of preparation

The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. 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** such as depreciation, provisions and accruals **have not been 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 recongnised 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.

The Provident Fund received and contributed for staff under the Central Items have been shown under 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	2,248.00	139,554.00	141,802.00
Provident Fund Contribution Paid during the Year	(1,860.64)	(106,771.50)	(108,632.14)
Surplus/ (Deficit) for the Year	387.36	32,782.50	33,169.86
Add : Surplus/ (Deficit) b/f	8,280.26	227,219.03	235,499.29
Add : Additional subvention received for previous year(s)	-	-	-
Less : Refund to Government for PF-Snapshot Staff 2018-19	(237.00)	-	(237.00)
Surplus / (Deficit) c/f	8,430.62	260,001.53	268,432.15

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 Provident Fund 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 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

2020-21
\$

2019-20
\$

a. Income

Dementia Supplement for Elderly with Disabilities
Infirmity Care Supplement for the Aged Blind Persons
Dementia Supplement for Residential Elderly Services
Infirmity Care Supplement for Residential Elderly Services
Foster Care Allowance/Emergency Foster Care Allowance
After School Care Programme -Fee Waiving Subsidy Scheme
Temporary Financial Aid
Emergency Fund
Time-defined Subsidy Scheme for Extended Hours Service Users
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services
Short-term Rental Assistance and Enhanced Employment Service
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
NSCCP – Subsidy for Incentive Payment
NSCCP – Rent and Rates
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services
Financial Incentive Scheme for Mentors of Employees with Disabilities
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities
Time-defined Subsidy Scheme for Occasional Child Care Service
Enhanced After School Care Programme -Fee Waiving Subsidy Scheme
Navigation Scheme for Young Persons in Care Services - Operating Expenses
Navigation Scheme for Young Persons in Care Services - Training Cost
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) -Annual Funding Allocation
MOSTE -Annual Rent and Rates
Child Care Training for Grand parents
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres

Ethnic Minority District Ambassador Posts

Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment

Total

0.00

0.00

2020-21
\$

2019-20
\$

b. Expenditure

Dementia Supplement for Elderly with Disabilities

Infirmiry Care Supplement for the Aged Blind Persons

Dementia Supplement for Residential Elderly Services

Infirmiry Care Supplement for Residential Elderly Services

Foster Care Allowance/Emergency Foster Care Allowance

After School Care Programme -Fee Waiving Subsidy Scheme

Temporary Financial Aid

Emergency Fund

Time-defined Subsidy Scheme for Extended Hours Service Users

Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services

Short-term Rental Assistance and Enhanced Employment Service

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

NSCCP – Subsidy for Incentive Payment

NSCCP – Rent and Rates

Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes

Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services

Financial Incentive Scheme for Mentors of Employees with Disabilities

Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities

Time-defined Subsidy Scheme for Occasional Child Care Service

Enhanced After School Care Programme -Fee Waiving Subsidy Scheme

Navigation Scheme for Young Persons in Care Services - Operating Expenses

Navigation Scheme for Young Persons in Care Services - Training Cost

Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services

Pilot Scheme on Multi-sdisciplinary Outreaching Support Teams for the Elderly (MOSTE) -Annual Funding Allocation

MOSTE -Annual Rent and Rates

Child Care Training for Grandparents

Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent

Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19

Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre

Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres

Ethnic Minority District Ambassador Posts

Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment

Total	0.00	0.00
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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. In this respect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income is as follows:

	2020-21	2019-20
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services		
(b) Subsidy from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP -Fee Waiving Subsidy Scheme (FWSS)*		
(c) Others		
Sub-Total		
Less: Utilised allocation under CI -ASCP / Enhanced ASCP -FWSS which forms as par of Other Income*		
Total	0.00	0.00

*For those programmes which are regarded as FSA-related activities only

6. Personal Emoluments

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

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HKD700,001 - HKD800,000 p.a.	-	-
HKD800,001 - HKD900,000 p.a.	-	-
HKD900,001 - HKD1,000,000 p.a.	-	-
HKD1,000,001 - HKD1,100,000 p.a.	-	-
HKD1,100,001 - HKD1,200,000 p.a.	-	-
> HKD1,200,000 p.a.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

	2020-21	2019-20
Others Charges	\$	\$
(a) Utilities	3,721.36	8,321.72
(b) Food	-	-
(c) Administrative Expenses	14,722.74	15,736.88
(d) Stores and Equipment	6,938.43	6,480.66
(e) Repair and Maintenance	25,191.40	17,013.98
(f) Special Allowances	-	-
(g) Programme Expenses	-	-
(h) Transportation and Travelling	1,172.58	2,422.69
(i) Insurance	37,332.61	27,616.86
(j) Miscellaneous	1,188.54	1,178.20
Sub-Total	90,267.66	78,770.99
Less: Utilised allocation under CI -ASCP / Enhanced ASCP -FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	0.00	0.00
Total	90,267.66	78,770.99

*For those programmes which are regarded as FSA-related activities only

8. Analysis of Lump Sum Grant Reserve and balances of other SWD subventions

	Lump Sum Grant (LSG)	Asjustment for Utilised allocation under ASCP / Enhanced ASCP-FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	2,544,949.00	-	-	-	2,544,949.00
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	35,864.00	-	35,864.00
Central Items	-	-	-	-	-
Total Income (a)	2,544,949.00	-	35,864.00	-	2,580,813.00
Expenditure					
Personal Emoluments	2,421,511.48	-	-	-	2,421,511.48
Other Charges	90,267.66	-	-	-	90,267.66
Rent and Rates	-	-	34,451.20	-	34,451.20
Central Items	-	-	-	-	-
Total Expenditure (b)	2,511,779.14	-	34,451.20	-	2,546,230.34
Surplus/ (Deficit) for the year (a)-(b)	33,169.86	-	1,412.80	-	34,582.66
Less: Surplus/ (Deficit) of Provident Fund	33,169.86	-	-	-	33,169.86
	(0.00)	-	1,412.80	-	1,412.80
Surplus/ (Deficit) b/f (Note(2))	-	-	(1,014.00)	-	(1,014.00)
	(0.00)	-	398.80	-	398.80
Add : Refund from Governmnet					
-Government Rent Claim \$1,330.11 for 2018/2019 - 2019/2020	-	-	1,330.11	-	1,330.11
-Received \$1,332 in subvention payroll of Oct 2020 (overpaid \$1.89)	-	-	1.89	-	1.89
Less : Refund to Government					
-Clawback of provisional subvention surpluses 2019/2020 (in subvention payroll of Jan 2021)	-	-	(308.73)	-	(308.73)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus / (Deficit) c/f (Note(4))	(0.00)	-	1,422.07	-	1,422.07

Notes:

Including an amount \$Z being the utilised allocation under CI-ASCP / Enhanced ASCP -FWSS*

* For those programmes which are regarded as FSA-related activities only

(1) Interest received on LSG and Provident Fund reserves, rent and rates, central items are included as one item under LSG; and the item is considered as part of LSG reserve.

(2) Accumulated balance of LSG Surplus b/f from previous years (including holding account) and all interest received in previous years should be 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 Schedule of Central Items.

(4) The level of LSG cumulative reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO' s operating expenditure (excluding Provident Fund expenditure) for the year.