

## ANNUAL FINANCIAL REPORT

### NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2022 TO 31 MARCH 2023

	Notes	2022-23 \$	2021-22 \$
<b>A. INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,438,283.00	2,403,854.00
b. Provident Fund	1c	143,916.00	141,802.00
2 Fee Income	2	-	-
3 Central Items	3	-	-
4 Rent and Rates	4	37,520.00	35,864.00
5 Other Income	5	-	-
6 Interest Received		-	-
<b>TOTAL INCOME</b>		<u>2,619,719.00</u>	<u>2,581,520.00</u>
<b>B. EXPENDITURE</b>			
1 Personal Emoluments			
a. Salaries		2,350,177.38	2,319,122.97
b. Provident Fund	1c	64,941.46	91,944.06
c. Allowances		-	-
Sub-total	6	<u>2,415,118.84</u>	<u>2,411,067.03</u>
2 Other Charges	7	88,105.62	84,731.03
3 Central Items	3	-	-
4 Rent and Rates	4	36,490.38	34,834.38
<b>TOTAL EXPENDITURE</b>		<u>2,539,714.84</u>	<u>2,530,632.44</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>80,004.16</u>	<u>50,887.56</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.

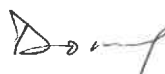
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PATRICK CHEUNG (Dr.)  
Chairperson

Date: **22 AUG 2023**

SIGNATURE



DONNA WONG (Ms.)  
Director

Date: **22 AUG 2023**

## 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 which are separately included as part of the income and expenditure of the relevant items have been shown under Note 3.

Details are analysed below :

<b><u>Provident Fund Contribution</u></b>	<b>Snapshot Staff</b>	<b>6.8% and Other Posts</b>	<b>Total</b>
	\$	\$	\$
Subvention Received	2,304.00	141,612.00	143,916.00
Provident Fund Contribution Paid during the Year	-	(64,941.46)	(64,941.46)
Surplus/ (Deficit) for the Year	2,304.00	76,670.54	78,974.54
<b>Add</b> : Surplus/ (Deficit) b/f	1,066.91	316,936.18	318,003.09
<b>Add</b> : Additional subvention received for previous year(s)	-	-	-
<b>Less</b> : Refund to Government for PF-Snapshot Staff 2020-21	(387.00)	-	(387.00)
<b>Surplus / (Deficit) c/f</b>	<b>2,983.91</b>	<b>393,606.72</b>	<b>396,590.63</b>

### 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 subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis 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. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items. 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). The income and expenditure of each of the Central Items are as follows:

	2022-23	2021-22
	\$	\$
<b>a. Income</b>		
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/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme–Fee Waiving Subsidy Scheme		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
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		
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		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
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		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges		
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)		

One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent and Rates		
For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:		
Temporary Financial Aid under Care and Support Networking Team^		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^		
Time-defined Subsidy Scheme for Extended Hours Service Users^		
Short-term Rental Assistance for Discharged Prisoners^		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)^		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^		
Time-defined Subsidy Scheme for Occasional Child Care Service^		
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>2022-23</b>	<b>2021-22</b>
	<b>\$</b>	<b>\$</b>

**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/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance
After School Care Programme–Fee Waiving Subsidy Scheme
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services
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
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		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
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		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges		
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)		
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre- primary Institutions		
- Allocation		
- Rent and Rates		
Temporary Financial Aid under Care and Support Networking Team – other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
Time-defined Subsidy Scheme for Extended Hours Service Users		
Short-term Rental Assistance for Discharged Prisoners		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
<b>Total</b>		<b>0.00</b>

**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 need not be included as Other Income in AFR. In this respect, donations have been included if it is used to finance expenditure of the FSA services/ FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows:

	2022-23	2021-22
	\$	\$
<b>Other Income</b>		
(a) Programme income		
(b) Production income		
(c) Donation		
(d) Income from Other Activities		
(e) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *		
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(g) Miscellaneous income		
<b>Sub-Total</b>		
Less: Utilised allocation under CI -ASCP / Enhanced ASCP -FWSS which forms as par of Other Income*		
<b>Total</b>	<u>0.00</u>	<u>0.00</u>

\*For those programmes which are regarded as FSA services/ 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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>\$</b>
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:

	2022-23	2021-22
	\$	\$
<b>Others Charges</b>		
( a ) Utilities	11,811.56	9,958.26
( b ) Food	-	-
( c ) Administrative Expenses	24,034.96	14,602.18
( d ) Stores and Equipment	4,690.53	6,858.96
( e ) Repair and Maintenance	24,713.10	22,533.00
( f ) Special Allowances	-	-
( g ) Programme Expenses	-	-
( h ) Transportation and Travelling	-	1,497.64
( i ) Insurance	20,963.55	27,411.13
( j ) Miscellaneous	1,891.92	1,869.86
	<b>Sub-Total</b>	<b>84,731.03</b>
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
	<b>Total</b>	<b>84,731.03</b>

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

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

	Lump Sum Grant (LSG)	Asjtuement for Utilised allocation under ASCP / Enhanced ASCP-FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	2,582,199.00	-	-	-	2,582,199.00
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	37,520.00	-	37,520.00
Central Items	-	-	-	-	-
<b>Total Income (a)</b>	<b>2,582,199.00</b>	<b>-</b>	<b>37,520.00</b>	<b>-</b>	<b>2,619,719.00</b>
<b>Expenditure</b>					
Personal Emoluments	2,415,118.84	-	-	-	2,415,118.84
Other Charges	88,105.62	-	-	-	88,105.62
Rent and Rates	-	-	36,490.38	-	36,490.38
Central Items	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>2,503,224.46</b>	<b>-</b>	<b>36,490.38</b>	<b>-</b>	<b>2,539,714.84</b>
<b>Surplus/ (Deficit) for the year (a)-(b)</b>	<b>78,974.54</b>	<b>-</b>	<b>1,029.62</b>	<b>-</b>	<b>80,004.16</b>
Less: Surplus/ (Deficit) of Providend Fund	78,974.54	-	-	-	78,974.54
	-	-	1,029.62	-	1,029.62
<b>Surplus/ (Deficit) b/f (Note(2))</b>	<b>-</b>	<b>-</b>	<b>1,039.83</b>	<b>-</b>	<b>1,039.83</b>
	-	-	2,069.45	-	2,069.45
Add : Refund from Government					
-Government Rent Claim \$455.13 for 2021/2022	-	-	455.13	-	455.13
-Received \$456 in subvention payroll of Dec 2022 (overpaid \$0.87)	-	-	0.87	-	0.87
Less : Refund to Government					
-Clawback of provisional subvention surpluses 2021/2022 (in subvention payroll of Jan 2023)	-	-	(1,484.75)	-	(1,484.75)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
<b>Surplus / (Deficit) c/f (Note(4))</b>	<b>-</b>	<b>-</b>	<b>1,040.70</b>	<b>-</b>	<b>1,040.70</b>

**Notes:**

# Including an amount \$Z being the utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) – FWSS\*

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