

ANNUAL FINANCIAL REPORT

NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2014 TO 31 MARCH 2015

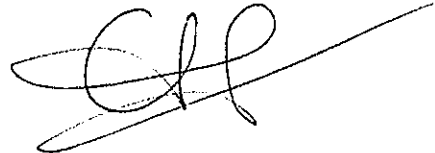
	Notes	2014-15 \$	2013-14 \$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,940,282.00	1,435,256.00
b. Provident Fund	1c	96,138.00	64,360.00
2 Special One-off Grant		-	-
3 Fee Income	2	-	-
4 Central Items	3	-	-
5 Rent and Rates	4	27,950.00	27,950.00
6 Other Income	5	-	-
7 Interest Received		-	-
TOTAL INCOME		<u>2,064,370.00</u>	<u>1,527,566.00</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		1,936,324.40	1,349,208.67
b. Provident Fund	1c	78,345.92	49,362.93
c. Allowances		-	-
Sub-total	6	<u>2,014,670.32</u>	<u>1,398,571.60</u>
2 Other Charges	7	109,460.19	103,631.64
3 Central Items	3	-	-
4 Rent and Rates	4	31,143.31	27,398.36
5 Special One-off Grant Payments	7a	-	-
TOTAL EXPENDITURE		<u>2,155,273.82</u>	<u>1,529,601.60</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>(90,903.82)</u>	<u>(2,035.60)</u>

SIGNATURE



JESSICA HO (Dr.)
Director

Date: 12-Oct-2015



PATRICK CHEUNG (Dr.)
Chairperson

Date: 12-Oct-2015

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 should **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	18,625.00	77,513.00	96,138.00
Provident Fund Contribution Paid during the Year	(19,028.55)	(59,317.37)	(78,345.92)
Surplus/ (Deficit) for the Year	(403.55)	18,195.63	17,792.08
<u>Add</u> : Surplus/ (Deficit) b/f	324,450.78	(15,986.87)	308,463.91
Surplus / (Deficit) c/f	324,047.23	2,208.76	326,255.99

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:

	2014-15 \$	2013-14 \$
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		
Permanent and Time-defined Programme Assistants/Care Assistants for Elderly Services and Rehabilitation Medical and Social Services		
Temporary Financial Aid		
Emergency Fund		
Time-defined Subsidy Scheme for Extended Hours Child Care Services		
Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Programme Worker posts extended for one year in 2013-14		
Regularised Programme Assistants (PA)/Care Assistants (CA)		
Subsidy under the Home Environment Improvement Scheme for the Elderly		
Short-term Rental Assistance to Newly Discharged Prisoners		
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-defined Supplementary Grant to Operator of Wing Lung Golden Jubilee Sheltered Vorkshop & Hostel / Hang Ngai Workshop & Hostel		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Cluster-based Foster Home Pool		
Total	<u>0.00</u>	<u>0.00</u>

	2014-15	2013-14
	\$	\$
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		
Permanent and Time-defined Programme Assistants/Care Assistants for Elderly Services and Rehabilitation Medical and Social Services		
Temporary Financial Aid		
Emergency Fund		
Time-defined Subsidy Scheme for Extended Hours Child Care Services		
Training Subsidy Scheme for Standalone Child Care Centre (CCC), KG-cum-CCC and Residential CCC		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Programme Worker posts extended for one year in 2013-14		
Regularised Programme Assistants (PA)/Care Assistants (CA)		
Subsidy under the Home Environment Improvement Scheme for the Elderly		
Short-term Rental Assistance to Newly Discharged Prisoners		
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		
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy		
NSCCP - Subsidy for Fee Reduction/waiving		
Time-defined Supplementary Grant to Operator of Wing Lung Golden Jubilee Sheltered Workshop & Hostel / Hang Ngai Workshop & Hostel		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
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. Expenditure 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:

<u>Analysis of Personal Emoluments</u>	<u>No of Posts</u>	<u>\$</u>
HKD500,001 - HKD600,000 p.a.	-	-
HKD600,001 - HKD700,000 p.a.	1	621,507.27
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:

<u>Others Charges</u>	<u>2014-15</u>	<u>2013-14</u>
	<u>\$</u>	<u>\$</u>
(a) Utilities	9,567.00	8,375.69
(b) Food	-	-
(c) Administrative Expenses	12,776.38	11,951.29
(d) Stores and Equipment	32,526.75	31,926.15
(e) Repair and Maintenance	11,404.45	17,928.15
(f) Special Allowances	-	-
(g) Programme Expenses	-	-
(h) Transportation and Travelling	12,195.72	13,096.64
(i) Insurance	29,327.36	17,818.34
(j) Miscellaneous	1,662.53	2,535.38
Total	<u>109,460.19</u>	<u>103,631.64</u>

7a. Special One-off Grant Payments

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

<u>Special one-off Grant Payments</u>	<u>2014-15</u>	<u>2013-14</u>
	<u>\$</u>	<u>\$</u>
(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	2,036,420.00	-	-	-	2,036,420.00
Special One-off Grant	-	-	-	-	-
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	27,950.00	-	27,950.00
Central Items	-	-	-	-	-
Total Income (a)	2,036,420.00	-	27,950.00	-	2,064,370.00
Expenditure					
Personal Emoluments	2,014,670.32	-	-	-	2,014,670.32
Other Charges	109,460.19	-	-	-	109,460.19
Rent and Rates	-	-	31,143.31	-	31,143.31
Central Items	-	-	-	-	-
Special One-Off Grant Payments	-	-	-	-	-
Total Expenditure (b)	2,124,130.51	-	31,143.31	-	2,155,273.82
Surplus/ (Deficit) for the year (a)-(b)	(87,710.51)	-	(3,193.31)	-	(90,903.82)
Less: Surplus/ (Deficit) of Provident Fund	17,792.08	-	-	-	17,792.08
	(105,502.59)	-	(3,193.31)	-	(108,695.90)
Surplus/ (Deficit) b/f (Note(2))	-	-	(21,293.79)	-	(21,293.79)
	(105,502.59)	-	(24,487.10)	-	(129,989.69)
Add :					
Transfer of cumulative unspent balance of permanent/time-defined Programme Assistant/Care Assistant as at 30.11.2014 upon the change of funding mode from Central Item to Lump Sum Grant with effect from 1.12.2014 (Note (3))					-
Less :Refund to Government					
Transfer from LSG Reserve to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmary Care Supplementary (Note (4))					-
					-
Surplus / (Deficit) c/f (Note(5))	(105,502.59)	-	(24,487.10)	-	(129,989.69)

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 cumulative unspent balance as at 30.11.2014 (i.e. amount of surplus c/f) for permanent/time-defined Care Assistant and Programme Assistant posts, if any, as per Schedules for Central Items.

(4) Amount of LSG Reserve used to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.

(5) 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.