

**ANNUAL FINANCIAL REPORT**

**NGO : AGAINST CHILD ABUSE LIMITED**

**1 APRIL 2019 TO 31 MARCH 2020**

	Notes	2019-20 \$	2018-19 \$
<b>A. INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,401,397.00	2,283,173.00
b. Provident Fund	1c	141,879.00	144,018.00
2 Fee Income	2	-	-
3 Central Items	3	-	-
4 Rent and Rates	4	35,746.00	33,514.00
5 Other Income	5	-	-
6 Interest Received		-	-
<b>TOTAL INCOME</b>		<u>2,579,022.00</u>	<u>2,460,705.00</u>
<b>B. EXPENDITURE</b>			
1 Personal Emoluments			
a. Salaries		2,370,882.62	2,193,047.08
b. Provident Fund	1c	123,540.52	106,726.72
c. Allowances		-	-
Sub-total	6	<u>2,494,423.14</u>	<u>2,299,773.80</u>
2 Other Charges	7	78,770.99	90,125.92
3 Central Items	3	-	-
4 Rent and Rates	4	36,099.33	33,444.35
<b>TOTAL EXPENDITURE</b>		<u>2,609,293.46</u>	<u>2,423,344.07</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>(30,271.46)</u>	<u>37,360.93</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.

**SIGNATURE**

**SIGNATURE**



\_\_\_\_\_  
PATRICK CHEUNG (Dr.)  
Chairperson

Date: 4 SEP 2020



\_\_\_\_\_  
DONNA WONG (Ms.)  
Director

Date: 4 SEP 2020

## 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 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.

The Provident Fund received and contributed for staff under the Central Items have been shown under 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	2,248.00	139,631.00	141,879.00
Provident Fund Contribution Paid during the Year	(1,961.40)	(121,579.12)	(123,540.52)
Surplus/ (Deficit) for the Year	286.60	18,051.88	18,338.48
<b><u>Add</u></b> : Surplus/ (Deficit) b/f	8,198.66	209,167.15	217,365.81
<b><u>Add</u></b> : Additional subvention received	-	-	-
<b><u>Less</u></b> : Refund to Government for PF-Snapshot Staff 2018-19	(205.00)	-	(205.00)
<b>Surplus / (Deficit) c/f</b>	<b>8,280.26</b>	<b>227,219.03</b>	<b>235,499.29</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 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:

	<b>2019-20</b>	<b>2018-19</b>
	<b>\$</b>	<b>\$</b>

**a. Income**

Dementia Supplement for Elderly with Disabilities  
 Infirmary Care Supplement for the Aged Blind Person  
 Dementia Supplement for Residential Elderly Services  
 Infirmary 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 -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  
 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 under Training Scheme for Child Care Supervisors and Special Child Care Workers in 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  
 One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly  
 One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Presons with Disabilities  
 Pilot Scheme on Multi-sisciplinary Outreaching Support Teams for the Elderly (MOSTE)  
 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

**Total**

0.00	0.00
------	------

2019-20  
\$

2018-19  
\$

**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 -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  
  
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  
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly  
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Presons with Disabilities  
Pilot Scheme on Multi-sisciplinary Outreaching Support Teams for the Elderly (MOSTE)  
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

**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. 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:

	2019-20	2018-19
	\$	\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services		
(b) Others		
<b>Total</b>	<u>0.00</u>	<u>0.00</u>

#### 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:

	2019-20	2018-19
Others Charges	\$	\$
( a ) Utilities	8,321.72	8,528.90
( b ) Food	-	-
( c ) Administrative Expenses	15,736.88	14,234.32
( d ) Stores and Equipment	6,480.66	8,160.37
( e ) Repair and Maintenance	17,013.98	22,530.56
( f ) Special Allowances	-	-
( g ) Programme Expenses	-	-
( h ) Transportation and Travelling	2,422.69	12,863.76
( i ) Insurance	27,616.86	22,861.85
( j ) Miscellaneous	1,178.20	946.16
Total	<u>78,770.99</u>	<u>90,125.92</u>

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

	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
<b>Income</b>	\$	\$	\$	\$	\$
Lump Sum Grant	2,543,276.00	-	-	-	2,543,276.00
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	35,746.00	-	35,746.00
Central Items	-	-	-	-	-
<b>Total Income (a)</b>	<b>2,543,276.00</b>	<b>-</b>	<b>35,746.00</b>	<b>-</b>	<b>2,579,022.00</b>
<b>Expenditure</b>					
Personal Emoluments	2,494,423.14	-	-	-	2,494,423.14
Other Charges	78,770.99	-	-	-	78,770.99
Rent and Rates	-	-	36,099.33	-	36,099.33
Central Items	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>2,573,194.13</b>	<b>-</b>	<b>36,099.33</b>	<b>-</b>	<b>2,609,293.46</b>
<b>Surplus/ (Deficit) for the year (a)-(b)</b>	(29,918.13)	-	(353.33)	-	(30,271.46)
Less: Surplus/ (Deficit) of Provident Fund	18,338.48	-	-	-	18,338.48
	(48,256.61)	-	(353.33)	-	(48,609.94)
<b>Surplus/ (Deficit) b/f (Note(2))</b>	<b>-</b>	<b>-</b>	<b>(7,909.94)</b>	<b>-</b>	<b>(7,909.94)</b>
	(48,256.61)	-	(8,263.27)	-	(56,519.88)
Add : Refund from Government					
-Rent and Rates Claim \$11,255.62 for 2011/12 - 2017/2018	-	-	11,255.62	-	11,255.62
-Received \$11,263 in subvention payroll of July 2019 (overpaid \$7.38)	-	-	7.38	-	7.38
Less : Refund to Government					
-Clawback of provisional subvention surpluses 2018/19 (in subvention payroll of Jan 2020)	-	-	(737.70)	-	(737.70)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	-	-	-	-	-
Adj : 2014-2015 to 2018-2019 Schedule for vehicle-related expenses in AFR Report Detailed breakdown as per the our letter on 14 January 2020	48,256.61	-	-	-	48,256.61
Adj : 2011-2012 to 2017-2018 Schedule for Rent and Rates in AFR Report Detailed breakdown as per the our letter on 14 January 2020	-	-	(3,276.03)	-	(3,276.03)
<b>Surplus / (Deficit) c/f (Note(4))</b>	<b>(0.00)</b>	<b>-</b>	<b>(1,014.00)</b>	<b>-</b>	<b>(1,014.00)</b>

**Notes:**

( 1 ) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant 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.