

ANNUAL FINANCIAL REPORT

NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2023 TO 31 MARCH 2024

	Notes	2023-24 \$	2022-23 \$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,549,879.00	2,438,283.00
b. Provident Fund	1c	150,556.00	143,916.00
2 Fee Income	2	-	-
3 Central Items	3	-	-
4 Rent and Rates	4	37,520.00	37,520.00
5 Other Income	5	23,733.00	-
6 Interest Received		-	-
TOTAL INCOME		<u>2,761,688.00</u>	<u>2,619,719.00</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		2,465,317.95	2,350,177.38
b. Provident Fund	1c	66,005.71	64,941.46
c. Allowances		-	-
Sub-total	6	<u>2,531,323.66</u>	<u>2,415,118.84</u>
2 Other Charges	7	108,294.05	88,105.62
3 Central Items	3	-	-
4 Rent and Rates	4	38,834.56	36,490.38
TOTAL EXPENDITURE		<u>2,678,452.27</u>	<u>2,539,714.84</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>83,235.73</u>	<u>80,004.16</u>

The Annual Financial Report from pages [1] to [8] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

PATRICK CHEUNG (Dr.)

Chairperson

Date: **23 AUG 2024**

SIGNATURE

DONNA WONG (Ms.)

Director

Date: **23 AUG 2024**

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) services (including support services to FSA services) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that 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 :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	-	150,556.00	150,556.00
Provident Fund Contribution Paid during the Year	-	(66,005.71)	(66,005.71)
Surplus/ (Deficit) for the Year	-	84,550.29	84,550.29
<u>Add</u> : Surplus/ (Deficit) b/f	2,983.91	393,606.72	396,590.63
<u>Add</u> : Additional subvention received for previous year(s)	-	376.00	376.00
<u>Less</u> : Refund to Government for PF-Snapshot Staff 2021-22	(679.00)	-	(679.00)
Surplus / (Deficit) c/f	2,304.91	478,533.01	480,837.92

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:

	2023-24	2022-23
	\$	\$
a. Income		
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		
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		
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

Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)

Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)

Pilot Scheme on Training t Foreisn Domestic Helpers in Care for Persons with Disabilities

Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly

Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre

One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities

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^

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

Time-defined Subsidy Scheme for Occasional Child Care Service^

Total

	0.00	0.00
	2023-24	2022-23
	\$	\$

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		
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		
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		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)		
Pilot Scheme on Training t Foreisn Domestic Helpers in Care for Persons with Disabilities		
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly		
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre		
One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons		
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		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
Total		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 be included as Other Income in AFR. In this respect, donations should be 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:

	2023-24	2022-23
	\$	\$
Other Income		
(a) Programme income	23,733.00	-
(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		
Sub-Total	23,733.00	-
Less: Utilised allocation under CI -ASCP / Enhanced ASCP -FWSS which forms as par of Other Income*	0.00	-
Total	23,733.00	-

*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:

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:

	2023-24	2022-23
	\$	\$
Others Charges		
(a) Utilities	10,744.35	11,811.56
(b) Food	-	-
(c) Administrative Expenses	24,473.59	24,034.96
(d) Stores and Equipment	4,848.93	4,690.53
(e) Repair and Maintenance	21,324.65	24,713.10
(f) Special Allowances	-	-
(g) Programme Expenses	25,596.60	-
(h) Transportation and Travelling	-	-
(i) Insurance	19,139.40	20,963.55
(j) Miscellaneous	2,166.53	1,891.92
Sub-Total	108,294.05	88,105.62
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	108,294.05	88,105.62

*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)	Asjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC)-FWSS	Rent and Rates	Central Items (CI)	Total
Income	\$	\$	\$	\$	\$
Lump Sum Grant	2,700,435.00	-	-	-	2,700,435.00
Fee Income	-	-	-	-	-
Other Income	23,733.00	-	-	-	23,733.00
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	37,520.00	-	37,520.00
Central Items	-	-	-	-	-
Total Income (a)	2,724,168.00	-	37,520.00	-	2,761,688.00
Expenditure					
Personal Emoluments	2,531,323.66	-	-	-	2,531,323.66
Other Charges	108,294.05	-	-	-	108,294.05
Rent and Rates	-	-	38,834.56	-	38,834.56
Central Items	-	-	-	-	-
Total Expenditure (b)	2,639,617.71	-	38,834.56	-	2,678,452.27
Surplus/ (Deficit) for the year (a)-(b)	84,550.29	-	(1,314.56)	-	83,235.73
Less: Surplus/ (Deficit) of Providend Fund	84,550.29	-	-	-	84,550.29
	-	-	(1,314.56)	-	(1,314.56)
Surplus/ (Deficit) b/f (Note(2))	-	-	1,040.70	-	1,040.70
	-	-	(273.86)	-	(273.86)
Add : Refund from Government					
-Government Rent Claim \$455.13 for 2022/2023	-	-	455.13	-	455.13
-Received \$456 in subvention payroll of Nov 2023 (overpaid \$0.87)	-	-	0.87	-	0.87
Less: Refund to Government					
-Clawback of provisional subvention surpluses 2022/2023 (in subvention payroll of Feb 2024)	-	-	(1,484.75)	-	(1,484.75)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmarary Care Supplementary (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP/ASCP(PC) - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
Surplus / (Deficit) c/f (Note(4))	-	-	(1,302.61)	-	(1,302.61)

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