

ANNUAL FINANCIAL REPORT

NGO : AGAINST CHILD ABUSE LIMITED

1 APRIL 2024 TO 31 MARCH 2025

	Notes	2024-25 \$	2023-24 \$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,625,647.00	2,549,879.00
b. Provident Fund	1c	154,775.00	150,556.00
2 Fee Income	2	-	-
3 Central Items	3	-	-
4 Rent and Rates	4	37,520.00	37,520.00
5 Other Income	5	25,617.00	23,733.00
6 Interest Received		-	-
TOTAL INCOME		<u>2,843,559.00</u>	<u>2,761,688.00</u>
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries		2,552,888.03	2,465,317.95
b. Provident Fund	1c	62,508.00	66,005.71
c. Allowances		-	-
Sub-total	6	<u>2,615,396.03</u>	<u>2,531,323.66</u>
2 Other Charges	7	98,375.97	108,294.05
3 Central Items	3	-	-
4 Rent and Rates	4	39,083.65	38,834.56
TOTAL EXPENDITURE		<u>2,752,855.65</u>	<u>2,678,452.27</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	<u>90,703.35</u>	<u>83,235.73</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 Subvention Manual.

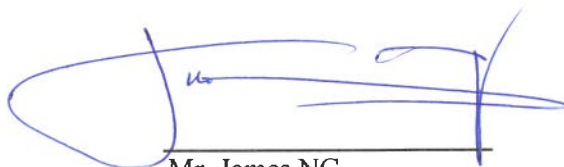
SIGNATURE



Dr. Patrick CHEUNG
Chairperson

Date: 8 AUG 2025

SIGNATURE



Mr. James NG
Executive Committee Member

Date: 8 AUG 2025

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 services defined in Funding and Service Agreement (FSA) (including support services to FSA services) funded by the Social Welfare Department (SWD) under the Lump Sum Grant Subvention System and also FSA services/ FSA-related activities funded by Other Funds or Donations for Designated Purposes. 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.

Other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items and Other Funds or Donations for Designated Purposes which are separately included as part of the income and expenditure of the relevant disclosures have been shown under **Note 3 and 8**.

Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff \$	Other Posts \$	Total \$
Subvention Received	-	154,775.00	154,775.00
Provident Fund Contribution Paid during the Year	-	(62,508.00)	(62,508.00)
Surplus/ (Deficit) for the Year	-	92,267.00	92,267.00
Add : Surplus/ (Deficit) b/f	2,304.91	478,533.01	480,837.92
Add : Additional subvention received for previous year(s)	-	2,273.00	2,273.00
Less : Refund to Government for PF-Snapshot Staff 2022-23	(2,304.00)	-	(2,304.00)
Surplus / (Deficit) c/f	0.91	573,073.01	573,073.92

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 Subvention 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 5.5.4(c) of the LSG Subvention Manual). The income and expenditure of each of the Central Items are as follows:

	2024-25	2023-24
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Infirmity 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 – Subsidy for Training Allowance		
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
 Siu Lam Integrated Rehabilitation Services Complex - Central
 Item of Residential Respite Services
 Transition Subsidy for School Leavers (CITSL)
 Multi-faceted Support for Foster Families and Children under
 Foster Care Service (MSFC)
 - Subsidy for Providing Professional Services
 - Subsidy to Support the Learning and Development of
 Foster Children
 Child Protection Support Service (ChildPRO)

*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^
 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
	2024-25	2023-24
	\$	\$

b. Expenditure

Dementia Supplement for Elderly with Disabilities
 Infirmary Care Supplement for the Aged Blind Persons
 Infirmary 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 – Subsidy for Training Allowance
- 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 to Foreign 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
- Siu Lam Integrated Rehabilitation Services Complex - Central Item of Residential Respite Services
- Transition Subsidy for School Leavers (CITSL)
- Multi-faceted Support for Foster Families and Children under Foster Care Service (MSFC)

- Subsidy for Providing Professional Services		
- Subsidy to Support the Learning and Development of Foster Children		
Child Protection Support Service (ChildPRO)		
Temporary Financial Aid under Care and Support Networking Team – other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
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

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 Other Funds or Donations for Designated Purposes may be included in AFR if they are used to finance expenditure of the FSA services/ FSA-related activities as reflected in the AFR.

The breakdown on Other Income is as follows:

	2024-25	2023-24
	\$	\$
Other Income		
(a) Programme income	25,617.00	23,733.00
(b) Production income		
(c) Other Funds or Donations for Designated Purposes		
(d) 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		
(e) Reimbursement of Maternity Leave		
Pay from Labour Department		
(f) Miscellaneous income		
(e.g. general donations, photocopying charges, etc.)		
Sub-Total	25,617.00	23,733.00
Less: Utilised allocation under CI -ASCP / Enhanced		
ASCP -FWSS which forms as par of Other Income*	0.00	0.00
Total	25,617.00	23,733.00

*For those programmes which are regarded as FSA services 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 \$1,000,000 each paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
HK\$1,200,001 - HK\$1,300,000 p.a.	-	-
HK\$1,300,001 - HK\$1,400,000 p.a.	-	-
HK\$1,400,001 - HK\$1,500,000 p.a.	-	-
>HK\$1,500,000 p.a.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

Others Charges	2024-25	2023-24
	\$	\$
(a) Utilities	9,794.43	10,744.35
(b) Food (including food for service users)	-	-
(c) Administrative Expenses	17,746.54	24,473.59
(d) Stores and Equipment	5,656.96	4,848.93
(e) Minor Repair and Maintenance	21,416.13	21,324.65
(f) Special Allowances	-	-
(g) Programme Expenses	30,135.24	25,596.60
(h) Transportation and Travelling	-	-
(i) Insurance	13,298.20	19,139.40
(j) Miscellaneous	328.47	2,166.53
Sub-Total	98,375.97	108,294.05
Less: Utilised allocation under CI : ASCP / Enhanced ASCP / ASCP(PC) – FWSS* which forms as part of Other Income	0.00	0.00
Total	98,375.97	108,294.05

*For those programmes which are regarded as FSA services only

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

	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC)-FWSS	Rent and Rates	Central Items (CI)	Total
Income	\$	\$	\$	\$	\$
Lump Sum Grant	2,780,422.00	-	-	-	2,780,422.00
Fee Income	-	-	-	-	-
Other Income	25,617.00	-	-	-	25,617.00
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	37,520.00	-	37,520.00
Central Items	-	-	-	-	-
Total Income (a)	2,806,039.00	-	37,520.00	-	2,843,559.00
Expenditure					
Personal Emoluments	2,615,396.03	-	-	-	2,615,396.03
Other Charges	98,375.97	-	-	-	98,375.97
Rent and Rates	-	-	39,083.65	-	39,083.65
Central Items	-	-	-	-	-
Total Expenditure (b)	2,713,772.00	-	39,083.65	-	2,752,855.65
Surplus/ (Deficit) for the year (a)-(b)	92,267.00	-	(1,563.65)	-	90,703.35
Less: Surplus/ (Deficit) of Providend Fund	92,267.00	-	-	-	92,267.00
Surplus/(Deficit) for the Year (excl. PF)	-	-	(1,563.65)	-	(1,563.65)
Surplus/ (Deficit) b/f (Note(2))	-	-	(1,302.61)	-	(1,302.61)
	-	-	(2,866.26)	-	(2,866.26)
Add : Refund from Government					
-Government Rent Claim \$455.13 for 2023/2024	-	-	455.13	-	455.13
Add : Refund from Government					
-Rates Claim \$859.43 for 2023/2024	-	-	859.43	-	859.43
Transfer from LSG Reserve to cover the salary adjustment Infirmary Care Supplement (Note (3))	-	-	-	-	-
Transfer from Other Funds / (to) LSG Reserve^	-	-	-	-	-
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))	-	-	(1,551.70)	-	(1,551.70)

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 only

^ Balance generated from those completed FSA services/ FSA-related activities which are funded by Other Funds or Donations for Designated Purposes