



THE ABM HONG KONG SWATOW BAPTIST CHURCH
COMMUNITY SERVICE ASSOCIATION
美差會潮浸服務聯會

4/F, FUNG TAK ESTATE COMMUNITY CENTRE,
DIAMOND HILL, KOWLOON

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Statement

The Annual Financial Report (AFR) does not constitute the subvented agencies' statutory annual financial statements. The AFR is prepared on cash basis, in accordance with the requirements set out in Lump Sum Grant Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region, which is different from the financial reporting standards issued by the Hong Kong Institute of Certified Public Accountants normally adopted in statutory annual financial statements.

ANNUAL FINANCIAL REPORT

NGO: The ABM Hong Kong Swatow Baptist Church Community Service Association

(1 April 2020 to 31 March 2021)

	Notes	2020-21 \$	2019-20 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	12,460,250.00	11,822,329.00
b. Provident Fund	1c	1,051,708.00	1,049,857.00
2. Fee Income	2	7,240.00	15,510.00
3. Central Items	3		
4. Rent and Rates	4	123,215.00	121,007.00
5. Other Income	5	539,733.50	373,456.90
6. Interest Received		105.59	2,471.19
TOTAL INCOME		14,182,252.09	13,384,631.09
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		11,970,727.75	10,903,477.00
b. Provident Fund	1c	911,967.90	889,719.75
c. Allowances			
Sub-total	6	12,882,695.65	11,793,196.75
2. Other Charges	7	974,191.81	1,022,593.72
3. Central Items	3		
4. Rent and Rates	4	80,484.00	114,672.00
TOTAL EXPENDITURE		13,937,371.46	12,930,462.47
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	244,880.63	454,168.62

The Annual Financial Report from pages [1] to [9] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

YANG Fan Shing Andrew (Dr.)
Chairman

DATE: 28 October 2021

SIGNATURE

CHANG Siu Wah (Dr.)
Chief Executive

DATE: 28 October 2021

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 **Note 3**. Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	405,020.00	646,688.00	1,051,708.00
Provident Fund Contribution Paid during the Year	(390,622.50)	(521,345.40)	(911,967.90)
Surplus/ (Deficit) for the Year	14,397.50	125,342.60	139,740.10
Add : Surplus/ (Deficit) b/f Additional subvention received for previous year(s)	101,364.80	1,085,771.77	1,187,136.57
	-	-	-
Less : Refund to Government	(24,866.00)	-	(24,866.00)
Surplus/ (Deficit) c/f	90,896.30	1,211,114.37	1,302,010.67

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:

a. Income	2020-21	2019-20
	\$	\$
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmity Care Supplement for Residential Elderly Services		
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 and Enhanced Employment Service		
Allowances 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		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
Child Care Training for Grand parents		
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		
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		
Ethnic Minority District Ambassador Posts – Central Item (A) Salary and Mandatory Provident Fund		
Ethnic Minority District Ambassador Posts – Central Item (B) Other Charges		
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities – On-site Ventilation Assessment #		
Total	-	-
	<hr/>	<hr/>
	2020-21	2019-20
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities		
Infirmity Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmity Care Supplement for Residential Elderly Services		
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 and Enhanced Employment Service Allowances 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

Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation

MOSTE – Annual Rent and Rates

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

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

Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund

Ethnic Minority District Ambassador Posts –Central Item (B) Other Charges

Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities – On-site Ventilation Assessment #

Total

-

-

For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHes, RCHDs as well as contract homes operated by private operators only.

- 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. 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:

	2020-21	2019-20
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	5,442.50	48,456.90
(b) Subsidy from Central Items (CI) – After School Care Programme (ASCP) / Enhanced ASCP – Fee Waiving Subsidy Scheme (FWSS)*		
(c) Others	534,291.00	325,000.00
Sub-Total	539,733.50	373,456.90
<u>Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*</u>		
Total	539,733.50	373,456.90

**For those programmes which are regarded as 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	\$
HK\$700,001 - HK\$800,000 p.a.	One	766,080.00
HK\$800,001 - HK\$900,000 p.a.		
HK\$900,001 - HK\$1,000,000 p.a.		
HK\$1,000,001 - HK\$1,100,000 p.a.	One	1,081,826.00
HK\$1,100,001 - HK\$1,200,000 p.a.	One	1,181,142.00
>HK\$1,200,000 p.a.		

7. Other Charges

The breakdown on Other Charges is as follows:

	2020-21	2019-20
	\$	\$
Other Charges		
(a) Utilities	50,690.20	123,893.10
(b) Food	-	-
(c) Administrative Expenses	135,270.60	102,715.00
(d) Stores and Equipment	134,172.48	169,611.08
(e) Repair and Maintenance	7,578.00	39,378.00
(f) Special Allowances	-	-
(g) Programme Expenses	233,128.30	114,590.30
(h) Transportation and Travelling	8,012.20	6,356.00
(i) Insurance	21,951.78	184,780.04
(j) Miscellaneous	383,388.25	281,270.20
Sub-Total	974,191.81	1,022,593.72
<u>Less: Utilised allocation under CI -</u> ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities		
Total	974,191.81	1,022,593.72

**For those programmes which are regarded as FSA-related activities 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 - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$
Income					
Lump Sum Grant	13,511,958.00	-	-	-	13,511,958.00
Fee Income	7,240.00	-	-	-	7,240.00
Other Income	539,733.50	-	-	-	539,733.50
Interest Received (Note (1))	105.59	-	-	-	105.59
Rent and Rates	-	-	123,215.00	-	123,215.00
Central Items	-	-	-	-	-
Total Income (a)	14,059,037.09	-	123,215.00	-	14,182,252.09
Expenditure					
Personal Emoluments	12,882,695.65	-	-	-	12,882,695.65
Other Charges	974,191.81	-	-	-	974,191.81
Rent and Rates	-	-	80,484.00	-	80,484.00
Central Items	-	-	-	-	-
Total Expenditure (b)	13,856,887.46	-	80,484.00	-	13,937,371.46
Surplus/(Deficit) for the Year (a) - (b)	202,149.63	-	42,731.00	-	244,880.63
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	(139,740.10)	-	-	-	(139,740.10)
	62,409.53	-	42,731.00	-	105,140.53
Surplus/ (Deficit) b/f (Note (2))	2,662,950.04	-	27,898.00	-	2,690,848.04
	2,725,359.57	-	70,629.00	-	2,795,988.57
<u>Add</u> : Refund from Government	-	-	-	-	-
<u>Less</u> : Refund to Government	(-)	-	(6,335.00)	(-)	(6,335.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	(-)	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP – FWSS* (over-estimated) / under-estimated in previous year(s)	(-)	-	-	-	-
Surplus/ (Deficit) c/f (Note (4))	2,725,359.57	-	64,294.00	-	2,789,653.57

Notes:

Including an amount \$Z being the utilised allocation under CI - ASCP / Enhanced ASCP – FWSS*

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

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items 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 Infirmary Care Supplement, if any, as per Schedule for 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.