



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

九龍鑽石山鳳德社區中心四樓
電話 (TEL): 2322 0171
傳真 (FAX): 2726 0083

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: 024

(1 April 2019 to 31 March 2020)

	Notes	2019-20 \$	2018-19 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	11,822,329.00	10,513,677.00
b. Provident Fund	1c	1,049,857.00	960,851.00
2. Fee Income	2	15,510.00	19,240.00
3. Central Items	3		
4. Rent and Rates	4	121,007.00	119,722.00
5. Other Income	5	373,456.90	303,391.93
6. Interest Received		2,471.19	874.83
TOTAL INCOME		<u>13,384,631.09</u>	<u>11,917,756.76</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		10,903,477.00	10,204,499.00
b. Provident Fund	1c	889,719.75	856,183.10
c. Allowances			
Sub-total	6	<u>11,793,196.75</u>	<u>11,060,682.10</u>
2. Other Charges	7	1,022,593.72	626,293.09
3. Central Items	3		
4. Rent and Rates	4	114,672.00	129,024.00
TOTAL EXPENDITURE		<u>12,930,462.47</u>	<u>11,815,999.19</u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	<u>454,168.62</u>	<u>101,757.57</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


YANG Fan Shing Andrew (Dr.)
Chairman
Date: 22 October 2020

SIGNATURE


CHANG Siu Wah (Dr.)
Chief Executive
Date: 22 October 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 **Note 3**. Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	465,050.00	584,807.00	1,049,857.00
Provident Fund Contribution Paid during the Year	(405,015.00)	(484,704.75)	(889,719.75)
Surplus/ (Deficit) for the Year	60,035.00	100,102.25	160,137.25
<u>Add</u> : Surplus/ (Deficit) b/f	41,393.80	985,669.52	1,027,063.32
Additional subvention received for previous year(s)	-	-	-
<u>Less</u> : Refund to Government	(64)	-	(64)
Surplus/ (Deficit) c/f	101,364.80	1,085,771.77	1,187,136.57

- 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	2019-20 \$	2018-19 \$
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		
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		
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		
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 Persons with Disabilities		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)		
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

Total

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b. Expenditure**2019-20****\$****2018-19****\$**

Dementia Supplement for Elderly with Disabilities
 Infirmary Care Supplement for the Aged Blind Persons
 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
 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
 One-off Subsidy for Enhanced Provision of Visiting Medical

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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
 Persons with Disabilities
 Pilot Scheme on Multi-disciplinary 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	_____	_____
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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:

Other Income	2019-20	2018-19
	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	48,456.90	43,625.00
(b) Others	325,000.00	259,766.93
Total	373,456.90	303,391.93

- 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.	Nil	
HK\$800,001 - HK\$900,000 p.a.	Nil	
HK\$900,001 - HK\$1,000,000 p.a.	Nil	
HK\$1,000,001 - HK\$1,100,000 p.a.	Nil	
HK\$1,100,001 - HK\$1,200,000 p.a.	Two	2,311,293
>HK\$1,200,000 p.a.	Nil	

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2019-20	2018-19
	\$	\$
(a) Utilities	123,893.10	125,259.60
(b) Food	-	-
(c) Administrative Expenses	102,715.00	133,757.05
(d) Stores and Equipment	169,611.08	75,654.36
(e) Repair and Maintenance	39,378.00	23,760.00
(f) Special Allowances	-	-
(g) Programme Expenses	114,590.30	82,058.20
(h) Transportation and Travelling	6,356.00	4,618.90
(i) Insurance	184,780.04	92,630.38
(j) Miscellaneous	281,270.20	88,644.60
Total	<u>1,022,593.72</u>	<u>626,293.09</u>

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
	\$	\$	\$	\$
Income				
Lump Sum Grant	12,872,186.00	-	-	12,872,186.00
Fee Income	15,510.00	-	-	15,510.00
Other Income	373,456.90	-	-	373,456.90
Interest Received (Note (1))	2,471.19	-	-	2,471.19
Rent and Rates	-	121,007.00	-	121,007.00
Central Items	-	-	-	-
Total Income (a)	13,263,624.09	121,007.00	-	13,384,631.09
Expenditure				
Personal Emoluments	11,793,196.75	-	-	11,793,196.75
Other Charges	1,022,593.72	-	-	1,022,593.72
Rent and Rates	-	114,672.00	-	114,672.00
Central Items	-	-	-	-
Total Expenditure (b)	12,815,790.47	114,672.00	-	12,930,462.47
Surplus/(Deficit) for the Year (a)	447,833.62	6,335.00	-	454,168.62
- (b)				
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	(160,137.25)	-	-	(160,137.25)
	287,696.37	6,335.00	-	294,031.37
Surplus/ (Deficit) b/f (Note (2))	2,375,253.67	22,364.00	-	2,397,617.67
	2,662,950.04	28,699.00	-	2,691,649.04
<u>Add</u> : Refund from Government	-	-	-	-
<u>Less</u> : Refund to Government		(801)	(-)	(801)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-
Surplus/ (Deficit) c/f (Note (4))	2,662,950.04	27,898.00	-	2,690,848.04

Notes:

- (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.