



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: The ABM Hong Kong Swatow Baptist Church Community Service Association

(1 April 2021 to 31 March 2022)

	Notes	2021-22 \$	2020-21 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	12,530,033.00	12,460,250.00
b. Provident Fund	1c	1,055,691.00	1,051,708.00
2. Fee Income	2	7,560.00	7,240.00
3. Central Items	3		
4. Rent and Rates	4	123,215.00	123,215.00
5. Other Income	5	1,171,020.00	539,733.50
6. Interest Received		122.43	105.59
TOTAL INCOME		14,887,641.43	14,182,252.09
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		12,545,587.79	11,970,727.75
b. Provident Fund	1c	912,928.78	911,967.90
c. Allowances			
Sub-total	6	13,458,516.57	12,882,695.65
2. Other Charges	7	1,160,326.32	974,191.81
3. Central Items	3		
4. Rent and Rates	4	87,744.00	80,484.00
TOTAL EXPENDITURE		14,706,586.89	13,937,371.46
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	181,054.54	244,880.63

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.

SIGNATURESIGNATURE

YANG Fan Shing Andrew (Dr.)
Chairman

CHANG Siu Wah (Dr.)
Chief Executive

DATE: 13 October 2022

DATE: 13 October 2022

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	650,671.00	1,055,691.00
Provident Fund Contribution Paid during the Year	(367,306.80)	(545,621.98)	(912,928.78)
Surplus/ (Deficit) for the Year	37,713.20	105,049.02	142,762.22
<u>Add</u> : Surplus/ (Deficit) b/f	90,896.30	1,211,114.37	1,302,010.67
Additional subvention received for previous year(s)	-	-	-
<u>Less</u> : Refund to Government	(32,957.00)	-	(32,957.00)
Surplus/ (Deficit) c/f	95.652.50	1,316,163.39	1,411,815.89

- 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:

	2021-22	2020-21
a. Income	\$	\$
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 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		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Short-term Rental Assistance for Discharged Prisoners		
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		
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 - Contract Subsidy		
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving		
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
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
One-off Subsidy for Strengthened Provision of Visiting Medical
Practitioner Service for Residential Care Homes # (private
and self-financing)
One-off Subsidy for Strengthened Provision of Visiting Medical
Officer Service for Residential Care Homes for the Elderly
and Visiting Medical Practitioner Scheme for Residential
Care Homes for Persons with Disabilities
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

Total

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2021-22	2020-21
\$	\$

b. Expenditure

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
Foster Care Allowance/Emergency Foster Care Allowance
After School Care Programme – Fee Waiving Subsidy Scheme
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
Training Subsidy under Training Scheme for Child Care
Supervisors and Special Child Care Workers in Pre-school
Rehabilitation Services
Short-term Rental Assistance for Discharged Prisoners
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
 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 - Contract Subsidy
 Child Care Training for Grandparents - Subsidy for Fee
 Reduction / Waiving
 Subsidy for Enhanced Support for Ethnic Minority Children in
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 Short-term Food Assistance Service Teams – Food Cost
 Siu Lam Integrated Rehabilitation Services Complex –
 Management & Maintenance Cost for Common Area

[ASCP(PC)] Contract Subsidy
 ASCP(PC) Fee Subsidy
 ASCP(PC) Rent and Rates

Total

0

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:

	2021-22	2020-21
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	112,220.00	5,442.50
(b) Utilised allocation under Central Items (CI) – After School Care Programme (ASCP) / Enhanced ASCP – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *	-	
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(d) Others	1,058,800	534,291.00
Sub-Total	1,171,020.00	539,733.50
<u>Less:</u> Utilised allocation under CI – ASCP / Enhanced ASCP – FWSS which forms as part of Other Income*		
Total	1,171,020.00	539,733.50

**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.	Three	2,289,178.50
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	1,040,567.80
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:

	2021-22	2020-21
Other Charges	\$	\$
(a) Utilities	133,549.20	50,690.20
(b) Food		-
(c) Administrative Expenses	131,976.20	135,270.60
(d) Stores and Equipment	58,562.54	134,172.48
(e) Repair and Maintenance	18,567.45	7,578.00
(f) Special Allowances		-
(g) Programme Expenses	211,617.40	233,128.30
(h) Transportation and Travelling	6,087.20	8,012.20
(i) Insurance	114,916.53	21,951.78
(j) Miscellaneous	485,049.80	383,388.25
Sub-Total	1,160,326.32	974,191.81
<u>Less:</u> Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	(-)	
Total	1,160,326.32	974,191.81

**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	13,585,724.00		-	-	13,585,724.00
Fee Income	7,560.00		-	-	7,560.00
Other Income	1,171,020.00		-	-	1,171,020.00
Interest Received (Note (1))	122.43		-	-	122.43
Rent and Rates	-		123,215.00	-	123,215.00
Central Items	-		-	-	-
Total Income (a)	14,764,426.43	-	123,215.00	-	14,887,641.43
Expenditure					
Personal Emoluments	13,458,516.57		-	-	13,458,516.57
Other Charges	1,160,326.32	-	-	-	1,160,326.32
Rent and Rates	-		87,744.00	-	87,744.00
Central Items	-		-	-	-
Total Expenditure (b)	14,618,842.89	-	87,744.00	-	14,706,586.89
Surplus/(Deficit) for the Year (a) - (b)	145,583.54	-	35,471.00	-	181,054.54
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	(142,762.22)		-	-	(142,762.22)
	2,821.32	-	35,471.00	-	38,292.32
Surplus/ (Deficit) b/f (Note (2))	2,725,359.57	-	64,294.00	-	2,789,653.57
<u>Add</u> : Refund from Government	-		99,765.00	-	2,827,945.89
	-		-	-	-
<u>Less</u> : Refund to Government	(-)		(42,731.00)	(-)	(42,731.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	(-)		-	-	-
Adjustment for utilised allocation under Enhanced ASCP – FWSS* (over-estimated) / under-estimated in previous year(s)	(-)		-	-	-
Surplus/ (Deficit) c/f (Note (4))	2,728,180.89	-	57,034.00	-	2,785,214.89

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.