

**Annual Financial Report**  
**NGO: Baptist Mid-Missions**

(1 April 2020 to 31 March 2021)

	Notes	2020-2021 HK\$	2019-2020 HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant	1b		
a. Lump Sum Grant (excluding Provident Fund)		7,197,412.00	7,135,253.00
b. Provident Fund	1c	546,488.00	542,277.00
2. Fee Income	2	1,804.00	96,852.00
3. Central Items	3	29,204.00	34,504.00
4. Rent & Rates	4	24,383.00	24,281.00
5. Other Income	5	13,510.40	140,669.90
6. Interest Received		36.69	2,220.52
<b>TOTAL INCOME</b>		<u>7,812,838.09</u>	<u>7,976,057.42</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		5,828,406.26	5,619,473.83
b. Provident Fund	1c	415,572.49	422,396.72
c. Allowances		-	-
Sub-total	6	<u>6,243,978.75</u>	<u>6,041,870.55</u>
2. Other Charges	7	1,464,348.51	1,351,174.75
3. Centre Items	3	52.00	4,054.20
4. Rent & Rates	4	12,324.00	13,686.00
<b>TOTAL EXPENDITURE</b>		<u>7,720,703.26</u>	<u>7,410,785.50</u>
<b>C. SURPLUS / (DEFICIT) FOR THE YEAR</b>	8	<u>92,134.83</u>	<u>565,271.92</u>

The Annual Financial Report from pages [3] to [11] has been prepared in accordance with the requirements as set in the Lump Sum Grant Manual.

Signature:   
HON Man Kit

For Managing Director  
Date: 23 September 2021

Signature:   
TING Wai Pan

Member of Advisory Committee  
Date: 23 September 2021

**NGO: Baptist Mid-Missions**  
**NOTES ON THE ANNUAL FINANCIAL REPORT**  
**For the period from 1 April 2020 to 31 March 2021**

**1. Lump Sum Grant (LSG)**

**a. Basic 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 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 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:

<b><u>Provident Fund Contribution</u></b>	<b>Snapshot Staff HK\$</b>	<b>6.8% and Other Posts HK\$</b>	<b>Total HK\$</b>
Subvention Received	138,119.00	408,369.00	546,488.00
Provident Fund Contribution			
Paid during the Year	(110,793.00)	(304,779.49)	(415,572.49)
Surplus / (Deficit) for the Year	27,326.00	103,589.51	130,915.51
<b><u>Add:</u></b> Surplus / (Deficit) b/f	-	763,972.15	763,972.15
Additional subvention received for previous year(s)	-	-	-
<b><u>Less:</u></b> Refund to Government	-	-	-
<b>Surplus / (Deficit) c/f</b>	<b>27,326.00</b>	<b>867,561.66</b>	<b>894,887.66</b>

**2. Fee Income** This represents social welfare fee income received for the year in respect of the fees and charges recognized for the purpose of subvention as set out in the LSG Manual.

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**3. Central Items**            These are subvention service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's paper 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:

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>HK\$</b>	<b>HK\$</b>
<b>a. Income</b>		
Time-defined - Subsidy Scheme for Extended Hours Service Users	2,704.00	2,704.00
Time-defined - Subsidy Scheme for Occasional Child Care Service	26,500.00	31,800.00
<b>Total</b>	29,204.00	34,504.00
<b>b. Expenditure</b>		
Time-defined - Subsidy Scheme for Extended Hours Service Users	52.00	239.20
Time-defined - Subsidy Scheme for Occasional Child Care Service	-	3,815.00
<b>Total</b>	52.00	4,054.20

**4. Rent & 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 include in AFR.

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**5. Other Income**

These include programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subvention all 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 the Other Income is as follows:

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>HK\$</b>	<b>HK\$</b>
<b>Other Income</b>		
a) Fees and charges for services incidental to the operation of subvented services	13,510.40	140,669.90
b) Subsidy from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS)*	-	-
b) Others	-	-
<b>Sub-Total</b>	13,510.40	140,669.90
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms parts of Other Income*	-	-
<b>Total</b>	13,510.40	140,669.90

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

**6. Personal Emoluments**

Personal Emoluments include salary, provident fund, salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

<b>Analysis of Personal Emoluments paid under LGS</b>	<b>No. of Posts</b>	<b>\$</b>
HK\$700,001-HK\$800,000 p.a.	-	-
HK\$800,001-HK\$900,000 p.a.	1	886,673.00
HK\$900,001-HK\$1,000,000 p.a.	-	-
HK\$1,00,001-HK\$1,100,000 p.a.	-	-
HK\$1,100,001-HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

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**7. Other Charges**

The breakdown on Other Charges is as follows:

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>HKS</b>	<b>HKS</b>
<b>Other Charges</b>		
(a) Utilities	10,332.60	43,224.80
(b) Food	-	-
(c) Administrative Expenses	60,110.90	53,505.90
(d) Stores and Equipment	964,832.90	701,730.96
(e) Repair and Maintenance	99,801.98	43,009.05
(f) Special Allowances	-	-
(g) Programme Expenses	117,622.34	288,399.18
(h) Transportation and Travelling	1,644.90	5,272.60
(i) Insurance	161,525.08	157,606.98
(j) Miscellaneous	48,477.81	58,425.28
<b>Sub-Total</b>	1,464,348.51	1,351,174.75
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as parts of Other Income to fund the operating expenses of FAS-related activities	-	-
<b>Total</b>	1,464,348.51	1,351,174.75

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

	<b>Lump Sum Grant (LSG) HK\$</b>	<b>Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS HK\$</b>	<b>Rent and Rates HK\$</b>	<b>Central Items (CI) HK\$</b>	<b>Total HK\$</b>
<b>Income</b>					
Lump Sum Grant	7,743,900.00		-	-	7,743,900.00
Fee Income	1,804.00		-	-	1,804.00
Other Income	13,510.40	-	-	-	13,510.40
Interest Received (Note (1))	36.69		-	-	36.69
Rent and Rates	-		24,383.00	-	24,383.00
Central Items	-		-	29,204.00	29,204.00
<b>Total Income (a)</b>	<b>7,759,251.09</b>	<b>-</b>	<b>24,383.00</b>	<b>29,204.00</b>	<b>7,812,838.09</b>
<b>Expenditure</b>					
Personal Emoluments	6,243,978.75		-	-	6,243,978.75
Other Charges	1,464,348.51	-	-	-	1,464,348.51
Rent and Rates	-		12,324.00	-	12,324.00
Central Items	-		-	52.00	52.00
<b>Total Expenditure (b)</b>	<b>7,708,327.26</b>	<b>-</b>	<b>12,324.00</b>	<b>52.00</b>	<b>7,720,703.26</b>
<b>Surplus / (Deficit) for the Year (a) - (b)</b>	<b>50,923.83</b>	<b>-</b>	<b>12,059.00</b>	<b>29,152.00</b>	<b>92,134.83</b>
Less: Surplus / (Deficit) of Provident Fund	130,915.51	-	-	-	130,915.51
	(79,991.68)	-	12,059.00	29,152.00	(38,780.68)
Surplus / (Deficit) b/f (Note (2))	1,680,546.99	-	10,595.00	76,449.80	1,767,591.79
	1,600,555.31	-	22,654.00	105,601.80	1,728,811.11
Add: Refund from Government	-	-	-	-	-
Less: Refund to Government	-	-	(10,595.00)	(30,449.80)	(41,044.80)
Transfer form LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note (3))	-	-	-	-	-
Adjustment for utilised allocation under <u>Enhanced</u> ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-
<b>Surplus / (Deficit) c/f (Note (4))</b>	<b>1,600,555.31</b>	<b>-</b>	<b>12,059.00</b>	<b>75,152.00</b>	<b>1,687,766.31</b>

**Notes:**

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

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