

## ANNUAL FINANCIAL REPORT

NGO:CHEUNG SHA WAN KAI FONG WELFARE ASSOCIATION

LAM TAM YIN WAH KINDERGARTEN

SUN-ORGANISATIONS SUBSIDIZED BY SOCIAL WELFARE DEPARTMENT

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR 1 April 2020 to 31 March 2021

	Notes	2020-21 \$	2019-20 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	1,099,257.00	1,094,545.00
b. Provident Fund	1c	72,312.00	68,701.00
2. Fee Income	2	-	5,198.70
3. Central Items	3	14,764.00	347,429.00
4. Rent and Rates	4	-	-
5. Other Income	5	-	-
6. Interest Received		-	-
<b>TOTAL INCOME</b>		<u>1,186,333.00</u>	<u>1,515,873.70</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		886,547.74	908,829.75
b. Provident Fund	1c	15,004.42	13,603.75
c. Allowances		-	-
Sub-total	6	<u>901,552.16</u>	<u>922,433.50</u>
2. Other Charges	7	71,548.21	134,128.87
3. Central Items	3	-	332,665.00
4. Rent and Rates	4	-	-
<b>TOTAL EXPENDITURE</b>		<u>973,100.37</u>	<u>1,389,227.37</u>
<b>C. SURPLUS/ (DEFICIT) FOR THE YEAR</b>	8	<u>213,232.63</u>	<u>126,646.33</u>

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

SIGNATURE

SIGNATURE

CHAIRMAN

NGO HEAD/ HEAD OF SOCIAL WELFARE SERVICES

DATE: 30 SEP 2021

DATE: 30 SEP 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>	<b>Snapshot Staff</b>	<b>6.8% and Other Posts</b>	<b>Total</b>
	\$	\$	\$
Subvention Received	-	72,312.00	72,312.00
Provident Fund Contribution Paid during the Year	-	15,004.42	15,004.42
Surplus/ (Deficit) for the Year	-	57,307.58	57,307.58
<b>Add</b> : Surplus/ (Deficit) b/f	-	264,034.52	264,034.52
Additional subvention received for previous year(s)	-	-	-
<b>Less</b> : Refund to Government	-	-	-
<b>Surplus/ (Deficit) c/f</b>	-	<b>321,342.10</b>	<b>321,342.10</b>

- 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:

<b>a. Income</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>\$</b>	<b>\$</b>
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	-	-
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	9,464.00	9,464.00
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	5,300.00	5,300.00
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 #	-	-
<b>Total</b>	<b>14,764.00</b>	<b>14,764.00</b>

	2020-21	2019-20
	\$	\$
<b>b. Expenditure</b>		
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	-	-
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 #	-	-
<b>Total</b>	-	-

# 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
	\$	\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	-	-
(b) Subsidy from Central Items (CI) – After School Care Programme (ASCP) / Enhanced ASCP – Fee Waiving Subsidy Scheme (FWSS)*	-	-
(c) Others	-	-
<b>Sub-Total</b>	-	-
<u>Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*</u>	-	-
<b>Total</b>	-	-

*\*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.	-	-
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.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

## 7. Other Charges

The breakdown on Other Charges is as follows:

	2020-21	2019-20
<b>Other Charges</b>	\$	\$
(a) Utilities	3,649.67	14,747.70
(b) Food	7,816.50	49,348.11
(c) Administrative Expenses	5,200.00	5,640.00
(d) Stores and Equipment	1,411.69	501.36
(e) Repair and Maintenance	4,850.00	10,088.00
(f) Special Allowances	-	-
(g) Programme Expenses	11,854.42	8,896.34
(h) Transportation and Travelling	611.87	947.42
(i) Insurance	11,650.19	9,567.11
(j) Cleaning expenses	3,507.92	6,410.00
(k) Printing and stationery	16,491.80	17,390.96
(l) Miscellaneous	4,504.15	10,591.86
<b>Sub-Total</b>	<b>71,548.21</b>	<b>134,128.86</b>
<b>Less:</b> Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	-	-
<b>Total</b>	<b>71,548.21</b>	<b>134,128.86</b>

*\*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
	\$	\$	\$	\$	\$
<b>Income</b>					
Lump Sum Grant	1,171,569.00	-	-	-	1,171,569.00
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	-	-	-	-	-
Rent and Rates	-	-	-	-	-
Central Items	-	-	-	14,764.00	14,764.00
<b>Total Income (a)</b>	<b>1,171,569.00</b>	<b>-</b>	<b>-</b>	<b>14,764.00</b>	<b>1,186,333.00</b>
<b>Expenditure</b>					
Personal Emoluments	901,552.16	-	-	-	901,552.16
Other Charges	71,548.21	-	-	-	71,548.21
Rent and Rates	-	-	-	-	-
Central Items	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>973,100.37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>973,100.37</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>198,468.63</b>	<b>-</b>	<b>-</b>	<b>14,764.00</b>	<b>213,232.63</b>
<u>Less</u> : Surplus/ (Deficit) of Provident Fund	57,307.58	-	-	-	57,307.58
	141,161.05	-	-	14,764.00	155,925.05
<b>Surplus/ (Deficit) b/f (Note (2))</b>	<b>56,785.08</b>	<b>-</b>	<b>-</b>	<b>108,265.00</b>	<b>165,050.08</b>
<u>Add</u> : Refund from Government	197,946.13	-	-	123,029.00	320,975.13
	-	-	-	-	-
<u>Less</u> : Refund to Government	-	-	-	(14,764.00)	(14,764.00)
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)	-	-	-	-	-
<b>Surplus/ (Deficit) c/f (Note (4))</b>	<b>197,946.13</b>	<b>-</b>	<b>-</b>	<b>108,265.00</b>	<b>306,211.13</b>

**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