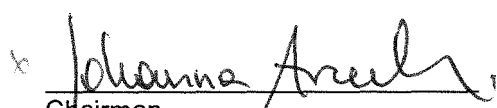



**HELPING HAND  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	<u>Notes</u>	<u>2021</u> HK\$	<u>2020</u> HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1(b)	76,280,840.00	75,154,470.00
b. Provident Fund	1(c)	4,443,854.00	4,464,993.00
2. Fee Income	2	8,804,072.00	12,727,050.50
3. Central Items	3	14,084,034.00	13,388,673.00
4. Rent and Rates	4	2,901,698.00	2,837,254.00
5. Other Income	5	5,713,772.93	2,562,178.03
6. Interest Received		4.62	37,250.85
<b>TOTAL INCOME</b>		<u>112,228,275.55</u>	<u>111,171,869.38</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		72,307,298.14	75,712,706.22
b. Provident Fund	1(c)	4,580,446.27	4,952,374.79
c. Allowances		-	-
Sub-total	6	76,887,744.41	80,665,081.01
2. Other Charges	7	17,506,765.29	18,249,823.24
3. Central Items	3	14,084,620.73	12,895,712.81
4. Rent and Rates	4	2,901,698.00	2,929,653.50
<b>TOTAL EXPENDITURE</b>		<u>111,380,828.43</u>	<u>114,740,270.56</u>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>847,447.12</u>	<u>(3,568,401.18)</u>

The Annual Financial Report from pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual

  
Chairman  
Mrs. Johanna Arculli  
22 October 2021

  
Chief Executive Officer  
Mr. Colman Wong  
22 October 2021

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**1. LUMP SUM GRANT**

**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 (“PF”) received and contributed for staff under the Central Items have been shown under note 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> HK\$	<u>6.8% and Other Posts</u> HK\$	<u>Total</u> HK\$
Subvention Received	472,757.00	3,971,097.00	4,443,854.00
Provident Fund Contribution Paid during the Year	<u>(432,849.00)</u>	<u>(4,147,597.27)</u>	<u>(4,580,446.27)</u>
Surplus/(Deficit) for the year	39,908.00	(176,500.27)	(136,592.27)
Add: Surplus b/f Additional subvention received for previous years	75,943.85	-	75,943.85
Less: Refund to Government	<u>(15,105.80)</u>	<u>-</u>	<u>(15,105.80)</u>
Sub-total:	100,746.05	(176,500.27)	(75,754.22)
Deficit absorbed by separate funding	-	-	-
Deficit absorbed by Helping Hand	<u>-</u>	<u>176,500.27</u>	<u>176,500.27</u>
Surplus c/f	<u>100,746.05</u>	<u>-</u>	<u>100,746.05</u>

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**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 LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>a) Income</b>		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	5,368,246.00	5,100,158.00
2. Infirmary Care Supplement for Residential Elderly Services	7,900,106.00	6,963,033.00
3. Special Grant on Manpower Support	-	509,800.00
4. Special Allowance for Staff of Subvented Residential Care Service Units	<u>815,682.00</u>	<u>815,682.00</u>
<b>Total</b>	<u>14,084,034.00</u>	<u>13,388,673.00</u>
	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>b) Expenditure</b>		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	5,370,264.67	5,102,887.04
2. Infirmary Care Supplement for Residential Elderly Services	7,900,817.41	6,963,896.32
3. Special Grant on Manpower Support	-	20,160.00
4. Special Allowance for Staff of Subvented Residential Care Service Units	<u>813,538.65</u>	<u>808,769.45</u>
<b>Total</b>	<u>14,084,620.73</u>	<u>12,895,712.81</u>

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**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:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>Other Income</b>		
a) Fees and charges for services incidental to the operation of subvented services	62,296.40	900,134.30
b) Others	<u>5,651,476.53</u>	<u>1,662,043.73</u>
	<u>5,713,772.93</u>	<u>2,562,178.03</u>

**6. PERSONAL EMOLUMENTS**

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

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

<u>Analysis of Personal Emoluments Paid under LSG</u>	<u>No. of posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	3	2,171,596.00
HK\$800,001 - HK\$900,000 p.a.	1	841,737.00
HK\$900,001 - HK\$1,000,000 p.a.	1	961,093.00
HK\$1,000,001 - HK\$1,100,000 p.a.	2	2,161,525.85
HK\$1,100,001 - HK\$1,200,000 p.a.	0	-
Over HK\$1,200,000 p.a.	0	-
Total		<u>6,135,951.85</u>

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**7. OTHER CHARGES**

The breakdown on Other Charges is as follows:

	<u>2020-21</u> HK\$	<u>2019-20</u> HK\$
<b>Other Charges</b>		
a) Utilities	3,962,489.70	4,799,737.57
b) Food	5,151,490.17	5,822,633.31
c) Administrative Expenses	2,470,847.31	641,254.10
d) Stores and Equipment	1,179,845.90	1,168,623.31
e) Repair and Maintenance	2,184,581.00	1,959,750.30
f) Special Allowances	-	-
g) Programme Expenses	184,646.30	1,157,442.71
h) Transportation and Travelling	362,032.22	514,798.48
i) Insurance	771,316.20	618,193.95
j) Miscellaneous	1,239,516.49	1,567,389.51
<b>Total</b>	<u>17,506,765.29</u>	<u>18,249,823.24</u>

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS**

	Analysis of Reserve Fund			
	Lump Sum Grant (LSG) HK\$	Rent and Rates HK\$	Central Items HK\$	Total HK\$
<b>Income</b>				
Lump Sum Grant	80,724,694.00	-	-	80,724,694.00
Fee Income	8,804,072.00	-	-	8,804,072.00
Other Income	5,713,772.93	-	-	5,713,772.93
Interest Received (Note (1))	4.62	-	-	4.62
Rent and Rates	-	2,901,698.00	-	2,901,698.00
Central Items	-	-	14,084,034.00	14,084,034.00
<b>Total Income (a)</b>	<b>95,242,543.55</b>	<b>2,901,698.00</b>	<b>14,084,034.00</b>	<b>112,228,275.55</b>
<b>Expenditure</b>				
Personal Emoluments	76,887,744.41	-	-	76,887,744.41
Other Charges	17,506,765.29	-	-	17,506,765.29
Rent and Rates	-	2,901,698.00	-	2,901,698.00
Central Items	-	-	14,084,620.73	14,084,620.73
<b>Total Expenditure (b)</b>	<b>94,394,509.70</b>	<b>2,901,698.00</b>	<b>14,084,620.73</b>	<b>111,380,828.43</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>848,033.85</b>	<b>-</b>	<b>(586.73)</b>	<b>847,447.12</b>
Less: Deficit absorbed by Helping Hand	-	-	(2,730.08)	(2,730.08)
Surplus/(Deficit) of Provident Fund	(136,592.27)	-	-	(136,592.27)
	984,626.12	-	2,143.35	986,769.47
<b>Surplus/(Deficit) b/f (Note (2))</b>	<b>(6,362,813.77)</b>	<b>(529,659.00)</b>	<b>496,552.55</b>	<b>(6,395,920.22)</b>
Deficit absorbed by separate funding	-	-	-	-
<b>Surplus/(Deficit) excluding Provident Fund</b>	<b>(5,378,187.65)</b>	<b>(529,659.00)</b>	<b>498,695.90</b>	<b>(5,409,150.75)</b>
Less: Refund to Government	-	-	(496,552.55)	(496,552.55)
Add: Refund of overcharged Rent & Meals in 4/2013-3/2018	(11,700.00)	-	-	(11,700.00)
Add: Deficit of 2019/20 settled by SWD	-	529,660.00	-	529,660.00
Add: Transfer from LSG Reserve to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>(5,389,887.65)</b>	<b>1.00</b>	<b>2,143.35</b>	<b>(5,387,743.30)</b>

**HELPING HAND  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (Continued)**

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 Infirmity Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserve, 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.