

ANNUAL FINANCIAL REPORT

NGO : HONG KONG WEST POINT BAPTIST CHURCH (763)

HONG KONG WEST POINT BAPTIST CHURCH

NEIGHBOURHOOD ELDERLY CENTRE (7196)

1 APRIL 2020 TO 31 MARCH 2021

| | Notes | Total 2020-21 HK\$ | Total 2019-20 HK\$ | Remarks |
|--|-------|--------------------------|--------------------------|---------|
| A. INCOME | | | | |
| 1. Lump Sum Grant | | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1b | 5,157,099.00 | 5,118,746.00 | |
| b. Provident Fund | 1c | 415,764.00 | 410,891.00 | |
| 2. Fee Income | 2 | 16,740.00 | 16,480.00 | |
| 3. Central Items | 3 | - | - | |
| 4. Rent and Rates | 4 | 14,186.00 | 13,981.00 | |
| 5. Other Income | 5 | 293,404.20 | 689,020.00 | |
| 6. Interest Received | | 38.90 | 3,525.15 | |
| TOTAL INCOME | | <u>5,897,232.10</u> | <u>6,252,643.15</u> | |
| B. EXPENDITURE | | | | |
| 1. Personal Emoluments | | | | |
| a. Salaries | | 4,407,716.00 | 4,216,031.50 | |
| b. Provident Fund | 1c | 326,286.90 | 312,637.30 | |
| c. Allowances | | - | - | |
| Sub-total | 6 | <u>4,734,002.90</u> | <u>4,528,668.80</u> | |
| 2. Others Charges | 7 | 522,844.26 | 1,072,401.73 | |
| 3. Central Items | 3 | - | - | |
| 4. Rent and Rates | 4 | 9,000.00 | 15,750.00 | |
| TOTAL EXPENDITURE | | <u>5,265,847.16</u> | <u>5,616,820.53</u> | |
| C. SURPLUS/(DEFICIT) FOR THE YEAR | 8 | <u>631,384.94</u> | <u>635,822.62</u> | |

The Annual Financial Report from pages 2 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

CHAIRMAN

CENTRE-IN-CHARGE



Chong Pui Kit (Mr.)

Date: - 4 OCT 2021



Cheng Wing Chung (Mr.)

Date: - 4 OCT 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> | <u>Snapshot Staff</u> | <u>6.8% and Other Posts</u> | <u>Total</u> |
|---|------------------------------|--|---------------------|
| | HK\$ | HK\$ | HK\$ |
| Subvention Received | 122,603.00 | 293,161.00 | 415,764.00 |
| Provident Fund Contribution Paid during the year | 122,603.40 | 203,683.50 | 326,286.90 |
| Surplus/(Deficit) for the year | (0.40) | 89,477.50 | 89,477.10 |
| Add: Surplus/(Deficit) b/f | (0.08) | 737,263.44 | 737,263.36 |
| Add: Adjustment | 0.40 | - | 0.40 |
| Less: Refund to Government | - | - | - |
| Surplus/(Deficit) c/f | <u>(0.08)</u> | <u>826,740.94</u> | <u>826,740.86</u> |

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 Lump Sum Grant Manual.

3. Central Items

These are subvented service activities which are not included in Lump Sum Grant and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs.

The PF received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items. The income and expenditure of each of the Central Items are as follows:

| | 2020-21 | 2019-20 |
|---|---------|---------|
| a. Income | HKS | HKS |
| 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 | | |
| 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 | | |

3. Central Items (continued)

| a. Income | 2020-21 HK\$ | 2019-20 HK\$ |
|---|-------------------------|-------------------------|
| 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 | <u> -</u> | <u> -</u> |

3. Central Items (continued)

| | 2020-21 | 2019-20 |
|---|----------------|----------------|
| b. Expenditure | HK\$ | HK\$ |
| 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 | | |
| 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 | | |

3. Central Items (continued)

| b. Expenditure | 2020-21 HK\$ | 2019-20 HK\$ |
|---|-------------------------|-------------------------|
| 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 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 | - | - |

4. Rent and Rates This represents the amount paid by Social Welfare Department in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD should not be 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 | 2020-21 | 2019-20 |
|---|-------------------|-------------------|
| | \$ | \$ |
| (a) Fees and charges for services incidental to the operation of subvented services | - | - |
| (b) Others | 293,404.20 | 689,020.00 |
| Total | <u>293,404.20</u> | <u>689,020.00</u> |

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

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

| <u>Analysis of Personal Emoluments paid under LSG</u> | No. of Posts |
|--|---------------------|
| HK\$700,001 - HK\$800,000p.a. | Nil |
| HK\$800,001 - HK\$900,000p.a. | Nil |
| HK\$900,001 - HK\$1,000,000p.a. | Nil |
| HK\$1,000,001 - HK\$1,100,000p.a. | Nil |
| HK\$1,100,001 - HK\$1,200,000p.a. | Nil |
| >HK\$1,200,000p.a. | Nil |

7. Other Charges

The breakdown on Other Charges is as follows:

| <u>Other Charges</u> | 2020-21 HK\$ | 2019-20 HK\$ |
|-----------------------------------|-------------------------|-------------------------|
| (a) Utilities | 9,860.00 | 22,581.50 |
| (b) Food | - | - |
| (c) Administrative Expenses | 43,930.74 | 41,719.13 |
| (d) Stores and Equipment | 11,399.10 | 16,516.00 |
| (e) Repair and Maintenance | 8,606.80 | 6,193.00 |
| (f) Special Allowances | - | - |
| (g) Programmes Expenses | 407,158.22 | 849,705.20 |
| (h) Transportation and Travelling | 1,128.40 | 1,580.70 |
| (i) Insurance | 27,590.00 | 26,000.00 |
| (j) Miscellaneous | 13,171.00 | 108,106.20 |
| Total | 522,844.26 | 1,072,401.73 |

7a. Use of the Social Welfare Development Fund (SWDF) funded by Lotteries Fund

Social Welfare Development Fund Phase3

| | 2020-21 HK\$ | 2019-20 HK\$ |
|---|-------------------------|-------------------------|
| Balance of SWDF brought forward | 362,229.00 | 197,029.00 |
| Add: Allocation from SWDF during the year | 245,400.00 | 165,000.00 |
| Interest received during the year | 3.00 | 200.00 |
| Less: Expenditure SWDF during the year | | |
| Expenditure for projects under Scope A | (124,080.00) | - |
| Expenditure for projects under Scope B (non-IT) | - | - |
| Expenditure for projects under Scope B (IT) | - | - |
| Balance carried forward to next financial year | 483,552.00 | 362,229.00 |

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

| | Analysis of Reserve Fund | | | |
|--|--------------------------|--------------------|---------------|---------------------|
| | Lump Sum Grant (LSG) | Rent and Rates | Central Items | Total |
| | HK\$ | HK\$ | HK\$ | HK\$ |
| | | | | |
| Income | | | | |
| Lump Sum Grant | 5,572,863.00 | - | - | 5,572,863.00 |
| Fee Income | 16,740.00 | - | - | 16,740.00 |
| Other Income | 293,404.20 | - | - | 293,404.20 |
| Interest Received (Note (1)) | 38.90 | - | - | 38.90 |
| Rent and Rates | - | 14,186.00 | - | 14,186.00 |
| Central Items | - | - | - | - |
| Total Income (a) | 5,883,046.10 | 14,186.00 | - | 5,897,232.10 |
| Expenditure | | | | |
| Personal Emoluments | 4,734,002.90 | - | - | 4,734,002.90 |
| Others Charges | 522,844.26 | - | - | 522,844.26 |
| Rent and Rates | - | 9,000.00 | - | 9,000.00 |
| Central Items | - | - | - | - |
| Total Expenditure (b) | 5,256,847.16 | 9,000.00 | - | 5,265,847.16 |
| Surplus/(Deficit) for the year (a) - (b) | 626,198.94 | 5,186.00 | - | 631,384.94 |
| Less: Surplus/(Deficit) of Provident Fund | 89,477.10 | - | - | 89,477.10 |
| | 536,721.84 | 5,186.00 | - | 541,907.84 |
| Surplus/(Deficit) b/f (Note (2)) | 1,660,606.57 | (27,219.00) | - | 1,633,387.57 |
| Less: Refund to Government | 2,197,328.41 | (22,033.00) | - | 2,175,295.41 |
| Add: Refund from Government | 338,498.26 | - | - | 338,498.26 |
| Add: Adjustment | - | - | - | - |
| Add: Adjustment | 17,020.45 | - | - | 17,020.45 |
| Less: Transfer from LSG Reserve to cover salary adjustment for Dementia Supplement and Infirmarium Care Supplementary(Note3) | - | - | - | - |
| Surplus/(Deficit) c/f (Note(4)) | 1,875,850.60 | (22,033.00) | - | 1,853,817.60 |

Notes:

(1) Interest received on LSG and PF 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 Lump Sum Grant Surplus b/f from previous years 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 Infirmarium 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 PF expenditure) for the year.