

ANNUAL FINANCIAL REPORT

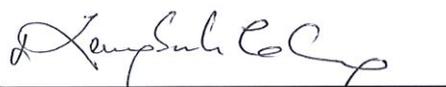
NGO : **(768) Women's Welfare Club (Eastern District) Hong Kong**

1 April 2020 to 31 March 2021

	Notes	Total	Total	Remarks
		2020-21	2019-20	
		\$	\$	
A. INCOME				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	38,096,153.00	36,917,336.00	
b. Provident Fund	1c	2,906,485.00	3,004,824.00	
2. Fee Income	2	4,535,792.50	4,622,077.00	
3. Central Items	3	5,660,875.00	4,653,851.00	
4. Rent and Rates	4	2,872,526.00	2,858,706.00	
5. Other Income	5	120,250.00	825,068.50	
6. Interest Received		182,045.27	216,249.02	
TOTAL INCOME		54,374,126.77	53,098,111.52	
B. EXPENDITURE				
1. Personal Emoluments				
a. Salaries		32,939,885.23	32,575,127.73	
b. Provident Fund	1c	2,390,248.48	2,297,411.29	
c. Allowances		0.00	0.00	
Sub-total	6	35,330,133.71	34,872,539.02	
2. Other Charges	7	8,916,561.74	9,905,991.10	
3. Central Items	3	5,496,050.96	4,317,798.36	
4. Rent and Rates	4	3,223,017.00	3,060,519.00	
TOTAL EXPENDITURE		52,965,763.41	52,156,847.48	
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	1,408,363.36	941,264.04	

The Annual Financial Report from pages 2 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

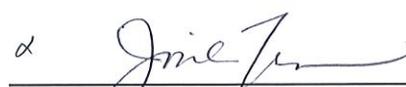
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MS. LEUNG SUK CHONG
CHAIRMAN

DATE: 20th October, 2021

SIGNATURE



MS. TAN CHIU JOISE
CHIEF EXECUTIVE

DATE: 20th October, 2021

Women's Welfare Club (Eastern District) Hong Kong

NOTE ON THE ANNUAL FINANCIAL REPORT

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 received and contributed for staff under the Central Items have been shown under 3. Details are analysed below:

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	737,883.00	2,168,602.00	2,906,485.00
Provident Fund Contribution			
Paid during the Year	(726,665.00)	(1,663,583.48)	(2,390,248.48)
Surplus/ (Deficit) for the Year	11,218.00	505,018.52	516,236.52
Add: - Surplus/ (Deficit) b/f	525,452.99	4,705,922.63	5,231,375.62
- Additional subvention received for previous year(s)	1,895.00	87,584.00	89,479.00
- Refund from Trustee	0.00	112,915.04	112,915.04
Less: Refund to Government	(288,877.00)	0.00	(288,877.00)
Surplus/ (Deficit) c/f	249,688.99	5,411,440.19	5,661,129.18

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:

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		2020-21	2019-20
		\$	\$
a. Income			
1.	Dementia Supplement for Elderly with Disabilities	0.00	0.00
2.	Infirmiry Care Supplement for the Aged Blind Person	0.00	0.00
3.	Dementia Supplement for Residential Elderly Services	3,026,777.00	2,875,621.00
4.	Infirmiry Care Supplement for Residential Elderly Services	2,189,186.00	1,175,577.00
5.	Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
6.	After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
7.	Temporary Financial Aid	0.00	0.00
8.	Emergency Fund	0.00	0.00
9.	Time-defined Subsidy Scheme for Extended Hours Services Users	0.00	0.00
	Training Subsidy under Training Scheme for Child Care Supervisors and	0.00	0.00
10.	Special Child Care Workers in Pre-school Rehabilitation Services		
11.	Short-term Rental Assistance and Enhanced Employment Service	0.00	0.00
	Allowances for Specific Services Arising from the Implementation of the	0.00	0.00
12.	Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
13.	Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	0.00	0.00
14.	NSCCP – Subsidy for Fee Reduction/waiving	0.00	0.00
15.	NSCCP – Subsidy for Incentive Payment	0.00	0.00
16.	NSCCP – Rent and Rates	0.00	0.00
	Training Sponsorship Scheme for Master in Occupational Therapy and	0.00	0.00
17.	Physiotherapy programmes		
	Training Subsidy Programme for Children on the Waiting List for	0.00	0.00
18.	Subvented Pre-school Rehabilitation Services		
19.	Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
	Cash Subsidy for Integrated Support Services for Persons with Severe	0.00	0.00
20.	Physical Disabilities		
21.	Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	5,300.00
22.	Enhanced After School Care Programme - Fee Waiving Subsidy	0.00	0.00
23.	Navigation Scheme for Young Persons in Care Services - Operating	0.00	0.00
24.	Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	0.00	0.00
25.			
	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the	0.00	0.00
26.	Elderly (MOSTE) - Annual Funding Allocation		
27.	MOSTE- Annual Rent and Rates	0.00	0.00
28.	Child Care Training for Grand parents	0.00	0.00
	Special Grant on Manpower Support for Residential and Home-based Care	0.00	229,751.00
	Service Units in respect of the Severe Respiratory Disease associated with a		
29.	Novel Infectious Agent		
	Special Allowance for Staff of Subvented Residential Service Units in	377,164.00	367,602.00
30.	respect of COVID-19		
31.	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	0.00	0.00
	Subsidy for Enhanced Support for Ethnic Minority Children in Early	0.00	0.00
32.	Education and Training Centres		
33.	Ethnic Minority District Ambassador Posts	0.00	0.00
	Time-limited programme on Enhancing Infection Control and Ventilation	62,448.00	0.00
	of Residential Care Homes for the Elderly and Residential Care Homes for		
34.	Persons with Disabilities on-site Ventilation Assessment		
	Total	<u>5,660,875.00</u>	<u>4,653,851.00</u>

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	2020-21	2019-20
	₹	₹
b. Expenditure		
1. Dementia Supplement for Elderly with Disabilities	0.00	0.00
2. Infirmary Care Supplement for the Aged Blind Person	0.00	0.00
3. Dementia Supplement for Residential Elderly Services	3,026,777.00	2,875,621.00
4. Infirmary Care Supplement for Residential Elderly Services	2,189,186.00	1,175,577.00
5. Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
6. After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
7. Temporary Financial Aid	0.00	0.00
8. Emergency Fund	0.00	0.00
9. Time-defined Subsidy Scheme for Extended Hours Services Users	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and	0.00	0.00
10. Special Child Care Workers in Pre-school Rehabilitation Services		
11. Short-term Rental Assistance	0.00	0.00
Allowances for Specific Services Arising from the Implementation of the	0.00	0.00
12. Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
13. Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	0.00	0.00
14. NSCCP – Subsidy for Fee Reduction/waiving	0.00	0.00
15. NSCCP – Subsidy for Incentive Payment	0.00	0.00
16. NSCCP – Rent and Rates	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and	0.00	0.00
17. Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for	0.00	0.00
18. Subvented Pre-school Rehabilitation Services		
19. Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe	0.00	0.00
20. Physical Disabilities		
21. Time-defined Subsidy Scheme for Occasional Child Care Service	5,300.00	5,300.00
22. Enhanced After School Care Programme - Fee Waiving Subsidy	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Operating	0.00	0.00
23. Expenses		
24. Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	0.00	0.00
25. Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the		
26. Elderly (MOSTE)	0.00	0.00
27. MOSTE- Annual Rent and Rates	0.00	0.00
28. Child Care Training for Grand parents	0.00	0.00
Special Grant on Manpower Support for Residential and Home-based Care	0.00	6,392.00
Service Units in respect of the Severe Respiratory Disease associated with a		
29. Novel Infectious Agent		
Special Allowance for Staff of Subvented Residential Service Units in	256,787.96	254,908.36
30. respect of COVID-19		
31. Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early	0.00	0.00
32. Education and Training Centres		
33. Ethnic Minority District Ambassador Posts	0.00	0.00
Time-limited programme on Enhancing Infection Control and Ventilation of	18,000.00	0.00
Residential Care Homes for the Elderly and Residential Care Homes for		
34. Persons with Disabilities on-site Ventilation Assessment		
Total	<u><u>5,496,050.96</u></u>	<u><u>4,317,798.36</u></u>

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- 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
	\$	\$
Other Income		
(a) Fees and charges for services incidental to the operation of subvented services	120,250.00	825,068.50
(b) Subsidy from Central Items (CI) - After School Care Programme (ASCP)/ Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS)*	0.00	0.00
(c) Others	0.00	0.00
Sub-Total	120,250.00	825,068.50
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	0.00	0.00
Total	120,250.00	825,068.50

* 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:

	No of Posts	\$
Analysis of Personal Emoluments		
HK\$700,001 - HK\$800,000 p.a.		
(i) Wong Fung Ting Hostel for the Elderly	1	711,830.45
HK\$800,001 - HK\$900,000 p.a.		
(i) Young Shu Cheung Neighbourhood Elderly Centre	1	828,345.00
(ii) Leung Lee Sau Yu Neighbourhood Elderly Centre	1	828,345.00
HK\$900,001 - HK\$1,000,000 p.a.		
(i) Ng Siu Mui Home Cum Care & Attention Unit for the Elderly	1	937,639.00
HK\$1,000,001 - HK\$1,100,000 p.a.		
(i) Wong Fung Ting Hostel for the Elderly	1	1,026,092.00
HK\$1,100,001 - HK\$1,200,000 p.a.	----	0.00
> HK\$1,200,000 p.a.	----	0.00

- 7. Other Charges** The breakdown on Other Charges is as follows:

	2020-21	2019-20
	\$	\$
Other Charges		
(a) Utilities	1,019,120.20	1,271,574.00
(b) Food	2,756,043.99	2,166,335.62
(c) Administrative Expenses	470,289.77	345,994.64
(d) Stores and Equipment	1,076,738.08	2,127,188.54
(e) Repair and Maintenance	42,305.00	44,485.00
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	620,083.72	1,539,497.49
(h) Transportation and Travelling	58,502.26	60,274.62
(i) Insurance	503,147.52	445,947.00
(j) Miscellaneous	2,370,331.20	1,904,694.19
Sub-Total	8,916,561.74	9,905,991.10
Less: Utilised allocation under CI-ASCP / Enhanced ASCP - FWSS* which forms as part of Other Income to fund the operating expenses of FSA-related activities	0.00	0.00
Total	8,916,561.74	9,905,991.10

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

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

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central Item	Total
Income					
Lump Sum Grant	41,002,638.00	0.00	0.00	0.00	41,002,638.00
Fee Income	4,535,792.50	0.00	0.00	0.00	4,535,792.50
Other Income	120,250.00	0.00	0.00	0.00	120,250.00
Interest Received (Note (1))	182,045.27	0.00	0.00	0.00	182,045.27
Rent and Rates	0.00	0.00	2,872,526.00	0.00	2,872,526.00
Central Items	0.00	0.00	0.00	5,660,875.00	5,660,875.00
Total Income (a)	45,840,725.77	0.00	2,872,526.00	5,660,875.00	54,374,126.77
Expenditure					
Personal Emoluments	35,330,133.71	0.00	0.00	0.00	35,330,133.71
Other Charges	8,916,561.74	0.00	0.00	0.00	8,916,561.74
Rent and Rates	0.00	0.00	3,223,017.00	0.00	3,223,017.00
Central Items	0.00	0.00	0.00	5,496,050.96	5,496,050.96
Total Expenditure (b)	44,246,695.45	0.00	3,223,017.00	5,496,050.96	52,965,763.41
Surplus/(Deficit) for the Year (a) - (b)	1,594,030.32	0.00	(350,491.00)	164,824.04	1,408,363.36
Less: Surplus/(Deficit) of Provident Fund	516,236.52	0.00	0.00	0.00	516,236.52
	1,077,793.80	0.00	(350,491.00)	164,824.04	892,126.84
Surplus/ (Deficit) b/f (Note (2))	16,234,750.53	0.00	(232,784.40)	336,052.64	16,338,018.77
	17,312,544.33	0.00	(583,275.40)	500,876.68	17,230,145.61
Add: Refund from Government	0.00	0.00	239,099.00	0.00	239,099.00
Less: Refund to Government	0.00	0.00	(6,314.00)	(336,052.64)	(342,366.64)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplementary (Note (3))	0.00	0.00	0.00	0.00	0.00
Adjustment for utilised allocation under Enhanced ASCP - FWSS* (over-estimated)/ under-estimated in previous year(s)	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit) c/f (Note (4))	17,312,544.33	0.00	(350,490.40)	164,824.04	17,126,877.97

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 Infirmity Care Supplement, if any, as per Schedule of 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.