

ANNUAL FINANCIAL REPORT

Appendix A

NGO: Association for Engineering and Medical Volunteer Services

1 APRIL 2021 TO 31 MARCH 2022

	Notes	2021-2022 \$	2020-2021 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	22,996,219	19,042,865
b. Provident Fund	1c	1,258,024	1,018,024
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	917,339	918,831
5. Other Income	5	2,734,659	1,907,514
6. Interest Received		385	296
TOTAL INCOME		<u>27,906,626</u>	<u>22,887,530</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		16,664,653	14,259,340
b. Provident Fund	1c	1,845,311	847,742
c. Long Service Payment		-	-
Sub-total	6	<u>18,509,964</u>	<u>15,107,082</u>
2. Other Charges	7	7,026,310	4,540,932
3. Central Items	3	-	-
4. Rent and Rates	4	<u>913,628</u>	<u>935,258</u>
TOTAL EXPENDITURE		<u>26,449,902</u>	<u>20,583,272</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR	8	1,456,724	2,304,258

The Annual Financial Report from pages [1] to [9] 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:

DATE:

27 OCT 2022

27 OCT 2022

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 Social 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>
	\$	\$	\$
Subvention Received	18,393	1,239,631	1,258,024
Provident Fund Contribution Paid during the year	(18,393)	(1,826,918)	(1,845,311)
Add: Interest Received			-
Surplus/(Deficit) for the Year	0	(587,287)	(587,287)
Add: Surplus/(Deficit) b/f	0	1,860,298	1,860,298
Additional subvention received for previous year(s)	0	0	
Add: Transfer from Other Reserve		0	0
Less: Refund to Government	0	(1,956)	0
Surplus/(Deficit) c/f	<u>0</u>	<u>1,271,055</u>	<u>1,273,011</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 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:

	2021-22	2020-21
	\$	\$
a. Income		
Dementia Supplement for Elderly with Disabilities		
Infirmary Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmary 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		
Allowance 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 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
 Time-limited programme on Enhancing Infection Control and
 Ventilation of Residential Care Homes for the Elderly and
 Residential Care Home for Persons with Disabilities -
 On-site Ventilation Assessment

Total

-	-
2021-22	2020-21
\$	\$

b. Expenditure

Dementia Supplement for Elderly with Disabilities
 Infirmary Care Supplement for the Aged Blind Persons
 Dementia Supplement for Residential Elderly Services
 Infirmary 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
 Allowance 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 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		
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Home for Persons with Disabilities - On-site Ventilation Assessment		
Total	-	-

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:

	2021-22	2020-21
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	2,428,659	1,741,953
(b) Subsidy from Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS)*	-	-
(b) Others - Donation	306,000	165,561
Sub-Total	2,734,659	1,907,514

Less: Utilised allocation under CI - ASCP	-	-
/ Enhanced ASCP - FWSS which forms as part of Other Income*		
Total	<u>2,734,659</u>	<u>1,907,514</u>

**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	No. of Posts	\$
Paid under LSG		
HK\$700,001 - HK\$800,000 p.a.	0	
HK\$800,001 - HK\$900,000 p.a.	0	
HK\$900,001 - HK\$1,000,000 p.a.	0	
HK\$1,000,001 - HK\$1,100,000 p.a.	0	
HK\$1,100,001 - HK\$1,200,000 p.a.	0	
>HK\$1,200,000 p.a.	0	

7. Other Charges

The breakdown on Other Charges is as follows:

	2021-22	2020-21
Other Charges	\$	\$
a. Utilities	341,317	162,520
b. Food	1,050,694	615,763
c. Administrative Expenses	173,547	125,923
d. Stores and Equipment	592,255	530,943
e. Repair and Maintenance	217,477	236,342
f. Special Allowances		
(1) Incentive Payment for Sheltered Workers	935,139	991,702
(2) Monthly Allowance for Sheltered Workers	1,029,285	674,993
g. (1) Programme Expenses	784,559	185,705
(2) Service/Job Expenses	1,182,660	765,781
h. Transportation and Travelling	357,617	104,048
i. Insurance	136,086	100,648
j. Staff Training and Development	220,770	7,150
k. Miscellaneous	4,904	39,414
Sun-Total	<u>7,026,310</u>	<u>4,540,932</u>
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	-	-
	<u>7,026,310</u>	<u>4,540,932</u>

**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
Income	\$	\$	\$	\$	\$
Lump Sum Grant	24,254,243		0	0	24,254,243
Fee Income			0	0	0
Other Income	2,734,659		0	0	2,734,659
Interest Received (Note (1))	385		0	0	385
Rent and Rates	0		917,339	0	917,339
Central Items	0		0	0	0
Total Income (a)	26,989,287		917,339	0	27,906,626
Expenditure					
Personal Emoluments	18,509,964		0	0	18,509,964
Other Charges	7,026,310		0	0	7,026,310
Rent and Rates	0		913,628	0	913,628
Central Items	0		0	0	0
Total Expenditure (b)	25,536,274		913,628	0	26,449,902
Surplus/(Deficit) for the year (a)-(b)	1,453,013		3,711	0	1,456,724
Less : Surplus/(Deficit) of Provident Fund	(587,287)		0	0	(587,287)
Surplus/(Deficit) for the year	2,040,300		3,711	0	2,044,011
Surplus/(Deficit) b/f (Note (2))	11,111,451		(787,779)	142,917	10,466,589
	13,151,751		(784,068)	142,917	12,510,600
<u>Add</u> : Refund from Government	3,436		0	0	3,436
<u>Less</u> : Refund to Government	(2,331,756)		(26,801)	0	(2,358,557)
<u>Add</u> : Transfer from Other Reserve - Adjustment for overpaid	0		0	0	0
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note(3)).	0		0	0	0
Adjustment for utilised allocation under <u>Enhanced</u> ASCP - FWSS* (over-estimated) / under-estimated in previous year(s)	0		0	0	0
Surplus/(Deficit) c/f (Note (4))	10,823,431		(810,869)	142,917	10,155,479

Notes:

0

*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 Infirmary 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 Provident Fund expenditure) for the year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022

Name of NGO : Association for Engineering and Medical Volunteer Services

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/-(g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn - xxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$				
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons										
nnnn - xxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services										
nnnn - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services										
nnnn - xxxxxxxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance					N.A.					
nnnn - xxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme					N.A.					
nnnn - xxxxxxxxxxxx	Temporary Financial Aid					N.A.					
nnnn - xxxxxxxxxxxx	Emergency Fund					N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users					N.A.					
nnnn - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services					N.A.					
nnnn - xxxxxxxxxxxx	Short-term Rental Assistance and Enhanced Employment Service					N.A.					
nnnn - xxxxxxxxxxxx	Overnight On-site-on-call Allowance					N.A.					
nnnn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	[a] Contract Sum released during the reporting period	[e] = [f] Total Expenditure of the Project <u>minus the following items for the reporting period:</u> [g] Fee Income from service users; [h] Subsidy for Fee Waiving claimed from SWD; [k] Premises related expenses, and [j] Subsidy for Incentive Payment claimed from SWD	[a]-[e] if >0	[a]-[e] if <0	N.A.					
nnnn - xxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period	[h] Subsidy for Fee Waiving claimed from SWD during the reporting period	[b]-[h] if >0	[b]-[h] if <0	N.A.					
nnnn - xxxxxxxxxxxx	NSCCP – Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period	[j] Subsidy for Incentive Payment claimed from SWD during the reporting period	[d]-[j] if >0	[d]-[j] if <0	N.A.					
nnnn - xxxxxxxxxxxx	NSCCP - Rent and Rates	[c] Subsidy released by actual reimbursement	[i] same as [c]	N.A.	N.A.	N.A.					
nnnn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes					N.A.					
nnnn - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services					N.A.					
nnnn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities					N.A.		142917			142917
nnnn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities					N.A.					
nnnn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service					N.A.					

nnnn - xxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme					N.A.				
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses					N.A.				
nnnn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost					N.A.				
nnnn - xxxxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation					N.A.				
nnnn - xxxxxxxxxxxx	MOSTE - Annual Rent and Rates					N.A.				
nnnn - xxxxxxxxxxxx	Project on Child Care Training for Grandparents - Contract Subsidy	[a] Contract Sum released during the reporting period	[f] = [d] Total Expenditure of the Project <i>minus</i> [b] Fee Income from Participants and [e] Subsidy for Fee Waiving claimed from SWD during the reporting period	[a]-[f] if >0	[a]-[f] if <0	N.A.				
nnnn - xxxxxxxxxxxx	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	[c] Subsidy released for Fee Waiving during the reporting period	[e] Subsidy for Fee Waiving claimed from SWD during the reporting period	[c]-[e] if >0	[c]-[e] if <0	N.A.				
nnnn - xxxxxxxxxxxx	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					N.A.				
nnnn - xxxxxxxxxxxx	Special Allowance for Staff of Subvented Residential Care Service Units in respect of COVID-19					N.A.				
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre					N.A.				
nnnn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres					N.A.				
nnnn - xxxxxxxxxxxx	Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund					N.A.				
nnnn - xxxxxxxxxxxx	Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges					N.A.				
nnnn - xxxxxxxxxxxx	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 (Note 10)					N.A.				
TOTAL							142917	0		142917

Notes :

1. The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.

Notes (Cont'd) :

4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
 - (i) Dementia Supplement for Elderly with Disabilities
 - (ii) Infirmary Care Supplement for the Aged Blind Persons
 - (iii) Dementia Supplement for Residential Elderly Services
 - (iv) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.

6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. 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.

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022

Name of Agency: Association for Engineering and Medical Volunteer Services

Unit Code and Name	Subvented Element	Suvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
1016 Supported Employment	Rent (Note3)	22,656	31,152		(8,496)
	Rates	729	-		729
	Total	23,385	31,152		(7,767)
1062 IVRSC	Rent (Note3)	764,270	773,772		(9,502)
	Rates	39,600	35,600		4,000
	Total	803,870	809,372		(5,502)
2942 IHCS	Rent (Note3)	86,964	73,104		13,860
	Rates	3,120	-		3,120
	Total	90,084	73,104		16,980
	Grand Total	917,339	913,628		3,711

Notes :

1. The figures are to be extracted from the paylist for March plus subvention released in late March of the financial year.
2. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
3. Rent includes all kinds of rent such as PHE rental, private rental, carpark rent, management fee, building maintenance fee and Government Rent.