

## ANNUAL FINANCIAL REPORT

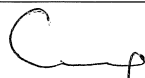
NGO : Women's Welfare Club (Eastern District) Hong Kong

1 April 2022 to 31 March 2023

	Notes	Total	Total	Remarks
		2022-23	2021-22	
		\$	\$	
<b>A. INCOME</b>				
1. Lump Sum Grant				
a. Lump Sum Grant (excluding Provident Fund)	1b	39,110,180.00	38,467,774.00	
b. Provident Fund	1c	2,981,489.00	2,923,333.00	
2. Fee Income	2	4,310,240.00	4,577,412.50	
3. Central Items	3	5,849,133.00	5,713,661.00	
4. Rent and Rates	4	3,260,618.00	2,872,526.00	
5. Other Income	5	998,148.32	506,890.14	
6. Interest Received		32,168.40	54,488.74	
<b>TOTAL INCOME</b>		<u>56,541,976.72</u>	<u>55,116,085.38</u>	
<b>B. EXPENDITURE</b>				
1. Personal Emoluments				
a. Salaries		34,533,593.46	33,596,818.70	
b. Provident Fund	1c	2,601,888.45	2,496,907.02	
c. Allowances		0.00	0.00	
Sub-total	6	<u>37,135,481.91</u>	<u>36,093,725.72</u>	
2. Other Charges	7	10,448,058.75	9,664,273.43	
3. Central Items	3	6,271,133.00	5,392,109.00	
4. Rent and Rates	4	<u>3,449,528.00</u>	<u>3,344,922.00</u>	
<b>TOTAL EXPENDITURE</b>		<u>57,304,201.66</u>	<u>54,495,030.15</u>	
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>(762,224.94)</u>	<u>621,055.23</u>	

The Annual Financial Report from pages 3 to 13 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN  
MS. LEUNG SUK CHONG

DATE: 24 OCT 2023

SIGNATURE



CHIEF EXECUTIVE  
MS. TAN CHIU JOISE

DATE: 24 OCT 2023

**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	768,474.00	2,213,015.00	2,981,489.00
Provident Fund Contribution			
Paid during the Year	(721,856.99)	(1,880,031.46)	(2,601,888.45)
Surplus/ (Deficit) for the Year	46,617.01	332,983.54	379,600.55
<b>Add:</b> - Surplus/ (Deficit) b/f	<b>52,630.49</b>	<b>5,909,529.37</b>	<b>5,962,159.86</b>
- Additional subvention received for previous year(s)	3.00	0.00	3.00
- Refund from trustee	0.00	0.00	0.00
<b>Less:</b> Refund to Government	(11,221.00)	0.00	(11,221.00)
<b>Surplus/ (Deficit) c/f</b>	<b>88,029.50</b>	<b>6,242,512.91</b>	<b>6,330,542.41</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 LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

## Women's Welfare Club (Eastern District) Hong Kong

	2022-23	2021-22
a. Income	\$	\$
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	2,823,316.00	2,945,659.00
4. Infirmary Care Supplement for Residential Elderly Services	2,732,670.00	2,379,550.00
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 under Care and Support Networking Team	0.00	0.00
8. Emergency Fund for NGO operating Integrated Services Team for Street	0.00	0.00
9. Time-defined Subsidy Scheme for Extended Hours Services Users	0.00	0.00
10. Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
11. Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
12. Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
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
17. Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	287,900.00	0.00
18. Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
19. Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
20. Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
21. Time-defined Subsidy Scheme for Occasional Child Care Service Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	5,247.00	5,300.00
22. Navigation Scheme for Young Persons in Care Services - Operating	0.00	0.00
23. Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
24. Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	0.00	0.00
25. MOSTE- Annual Rent and Rates	0.00	0.00
26. Special Allowance for Staff Subvented Residential Service Units in respect of COVID-19	0.00	0.00
27. Child Care Training for Grandparents - Contract Subsidy	0.00	0.00
28. Child Care Training for Grandparents - Subsidy for Fee Reduction /	0.00	0.00
29. Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	0.00	0.00
30. Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
31. Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	0.00	0.00
32. Time-defined Allocation of Ethnic Minority District Ambassador Posts -	0.00	0.00
33. 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	0.00	(6,848.00)
34. One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	0.00	0.00
35. One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	0.00	390,000.00
36. Short-term Food Assistance Service Teams - Food Cost	0.00	0.00
37. Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	0.00	0.00
38. After School Care Programme for Pre-primary Children [ASCP(PC)]	0.00	0.00
39. ASCP (PC) Fee Subsidy	0.00	0.00
40. ASCP (PC) Rent and Rates	0.00	0.00
Total	<u>5,849,133.00</u>	<u>5,713,661.00</u>

## Women's Welfare Club (Eastern District) Hong Kong

<b>b. Expenditure</b>	<b>2022-23</b>	<b>2021-22</b>
	<b>\$</b>	<b>\$</b>
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	2,823,316.00	2,945,659.00
4. Infirmary Care Supplement for Residential Elderly Services	2,732,670.00	2,379,550.00
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 under Care and Support Networking Team	0.00	0.00
8. Emergency Fund for NGO operating Integrated Services Team for Street	0.00	0.00
9. Time-defined Subsidy Scheme for Extended Hours Services Users	0.00	0.00
10. Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
11. Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
12. Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
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
17. Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	577,900.00	0.00
18. Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
19. Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
20. Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
21. Time-defined Subsidy Scheme for Occasional Child Care Service Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	5,247.00	5,300.00
22. Navigation Scheme for Young Persons in Care Services - Operating	0.00	0.00
23. Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
24. Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	0.00	0.00
25. MOSTE- Annual Rent and Rates	0.00	0.00
26. Special Allowance for Staff Subvented Residential Service Units in respect of COVID-19	0.00	0.00
27. Child Care Training for Grandparents - Contract Subsidy	0.00	0.00
28. Child Care Training for Grandparents - Subsidy for Fee Reduction /	0.00	0.00
29. Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	0.00	0.00
30. Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
31. Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	0.00	0.00
32. Time-defined Allocation of Ethnic Minority District Ambassador Posts -	0.00	0.00
33. 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	0.00	37,600.00
34. One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	0.00	0.00
35. One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities	132,000.00	24,000.00
36. Short-term Food Assistance Service Teams - Food Cost	0.00	0.00
37. Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	0.00	0.00
38. After School Care Programme for Pre-primary Children [ASCP(PC)] Control Subsidy	0.00	0.00
39. ASCP (PC) Fee Subsidy	0.00	0.00
40. ASCP (PC) Rent and Rates	0.00	0.00
<b>Total</b>	<b>6,271,133.00</b>	<b>5,392,109.00</b>

## Women's Welfare Club (Eastern District) Hong Kong

- 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:

Other Income	2022-23	2021-22
	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	750,907.00	440,875.50
(b) Utilised allocation under Central Items (CI) - After School Care Programme (ASCP) / Enhanced ASCP - Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income*	0.00	
(c) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	28,541.32	66,014.64
(d) Others	<u>218,700.00</u>	
Sub-Total	<u>998,148.32</u>	<u>506,890.14</u>
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other Income*	0.00	0.00
Total	<u><u>998,148.32</u></u>	<u><u>506,890.14</u></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 paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.		
(i) Wong Fung Ting Hostel for the Elderly	1	731,331.00
HK\$800,001 - HK\$900,000 p.a.	----	0.00
HK\$900,001 - HK\$1,000,000 p.a.		
(i) Ng Siu Mui Home Cum Care & Attention Unit for the Elderly	1	975,595.95
(ii) Leung Lee Sau Yu Neighbourhood Elderly Centre	1	921,019.60
(iii) Young Shu Cheung Neighbourhood Elderly Centre	1	918,160.00
HK\$1,000,001 - HK\$1,100,000 p.a.		
(i) Wong Fung Ting Hostel for the Elderly	1	1,051,054.00
HK\$1,100,001 - HK\$1,200,000 p.a.	----	0.00
> HK\$1,200,000 p.a.	----	0.00

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

Other Charges	2022-23	2021-22
	\$	\$
(a) Utilities	1,453,416.40	1,238,910.00
(b) Food	2,156,679.84	2,566,619.32
(c) Administrative Expenses	550,351.49	434,042.59
(d) Stores and Equipment	2,214,275.99	1,435,690.24
(e) Repair and Maintenance	48,030.00	26,400.00
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	1,035,600.17	770,661.79
(h) Transportation and Travelling	85,984.28	71,063.43
(i) Insurance	457,876.42	353,376.29
(j) Miscellaneous	<u>2,445,844.16</u>	<u>2,767,509.77</u>
Sub-Total	10,448,058.75	9,664,273.43
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	<u><u>10,448,058.75</u></u>	<u><u>9,664,273.43</u></u>

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

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

**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
<b>Income</b>					
Lump Sum Grant	42,091,669.00	0.00	0.00	0.00	42,091,669.00
Fee Income	4,310,240.00	0.00	0.00	0.00	4,310,240.00
Other Income	998,148.32	0.00	0.00	0.00	998,148.32
Interest Received ( Note (1) )	32,168.40	0.00	0.00	0.00	32,168.40
Rent and Rates	0.00	0.00	3,260,618.00	0.00	3,260,618.00
Central Items	0.00	0.00	0.00	5,849,133.00	5,849,133.00
<b>Total Income (a)</b>	<b>47,432,225.72</b>	<b>0.00</b>	<b>3,260,618.00</b>	<b>5,849,133.00</b>	<b>56,541,976.72</b>
<b>Expenditure</b>					
Personal Emoluments	37,135,481.91	0.00	0.00	0.00	37,135,481.91
Other Charges	10,448,058.75	0.00	0.00	0.00	10,448,058.75
Rent and Rates	0.00	0.00	3,449,528.00	0.00	3,449,528.00
Central Items	0.00	0.00	0.00	6,271,133.00	6,271,133.00
<b>Total Expenditure (b)</b>	<b>47,583,540.66</b>	<b>0.00</b>	<b>3,449,528.00</b>	<b>6,271,133.00</b>	<b>57,304,201.66</b>
<b>Surplus/(Deficit) for the Year (a) - (b)</b>	<b>(151,314.94)</b>	<b>0.00</b>	<b>(188,910.00)</b>	<b>(422,000.00)</b>	<b>(762,224.94)</b>
Less: Surplus/(Deficit) of Provident Fund	379,600.55	0.00	0.00	0.00	379,600.55
	(530,915.49)	0.00	(188,910.00)	(422,000.00)	(1,141,825.49)
<b>Surplus/ (Deficit) b/f (Note (2))</b>	<b>17,658,017.58</b>	<b>0.00</b>	<b>(485,015.40)</b>	<b>656,000.00</b>	<b>17,829,002.18</b>
Add: Refund from Government	17,127,102.09	0.00	(673,925.40)	234,000.00	16,687,176.69
Less: Refund to Government	0.00	0.00	572,484.00	0.00	572,484.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmiry Care Supplementary (Note (3))	0.00	0.00	(36,219.00)	(234,000.00)	(270,219.00)
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
<b>Surplus/(Deficit) c/f (Note (4))</b>	<b>17,127,102.09</b>	<b>0.00</b>	<b>(137,660.40)</b>	<b>0.00</b>	<b>16,989,441.69</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

- (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 Infirmiry 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.