

**EMMANUEL CHURCH SHATIN NURSERY SCHOOL**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Notes</u>	<u>2021-22</u> HK\$	<u>2020-21</u> HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	751,745.00	751,567.00
b. Provident Fund	1c	49,127.00	49,127.00
2. Fee Income	2	-	-
3. Central Items	3	-	-
4. Rent and Rates	4	-	-
5. Other Income	5	-	-
6. Interest Received		10.71	14.29
<b>TOTAL INCOME</b>		<u>800,882.71</u>	<u>800,708.29</u>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		541,120.00	464,175.00
b. Provident Fund	1c	27,056.00	25,241.00
c. Allowances		-	-
Sub-total	6	<u>568,176.00</u>	<u>489,416.00</u>
2. Other Charges	7	194,211.00	225,894.40
3. Central Items	3	-	-
4. Rent and Rates	4	-	-
<b>TOTAL EXPENDITURE</b>		<u>762,387.00</u>	<u>715,310.40</u>
<b>C. SUPPLUS/(DEFICIT) FOR THE YEAR</b>	8	<u>38,495.71</u>	<u>85,397.89</u>

The Annual Financial Report from pages [1] to [12] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN

DATE: - 6 OCT 2022

SIGNATURE



NGO HEAD/HEAD OF SOCIAL WELFARE SERVICES

DATE: - 6 OCT 2022

# EMMANUEL CHURCH SHATIN NURSERY SCHOOL

## NOTES ON THE ANNUAL FINANCIAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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 :

Provident Fund Contribution	Snapshot Staff	6.8% and Other Posts	Total
	HK\$	HK\$	HK\$
Subvention Received	-	49,127.00	49,127.00
Provident Fund Contribution Paid during the Year	-	(27,056.00)	(27,056.00)
Surplus / (Deficit) for the Year	-	22,071.00	22,071.00
Add: Surplus / (Deficit) b/f	-	289,681.24	289,681.24
Prior year adjustment for			
Less: Refund to Government	-	-	-
Surplus / (Deficit) c/f	-	311,752.24	311,752.24

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

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a. Income	2021-22	2020-21
	\$	\$
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	-	-
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid under Care and Support Networking Team - other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
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 for Discharged Prisoners 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	-	-
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	-	-

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a. Income (Continued)	2021-22	2020-21
	\$	\$
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	-	-
MOSTE - Annual Rent and Rates	-	-
Child Care Training for Grand parents - Contract Subsidy	-	-
Child Care Training for Grand parents - Subsidy for Fee Reduction/Waiving	-	-
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	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Other charges	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes#(private and self-financing)	-	-
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	-	-
Short-term Food Assistance Services Teams - Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-
After School Care Programme - for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and rates	-	-
<b>Total</b>	-	-

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### FOR THE YEAR ENDED 31 MARCH 2022

	2021-22	2020-21
	\$	\$
b. Expenditure		
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	-	-
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Temporary Financial Aid under Care and Support Networking Team - other charges	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	-	-
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 for Discharged Prisoners	-	-
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	-	-
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	-	-

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b. Expenditure (Continued)	<u>2021-22</u>	<u>2020-21</u>
	\$	\$
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 - Contract Subsidy	-	-
Child Care Training for Grand parents - Subsidy for Fee Reduction/Waiving	-	-
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	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	-	-
Time-defined Allocation of Ethnic Minority District Ambassador Posts - Other charges	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	-	-
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes#(private and self-financing)	-	-
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	-	-
Short-term Food Assistance Services Teams - Food Cost	-	-
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-
After School Care Programme - for Pre-primary Children [ASCP(PC)] Contract Subsidy	-	-
ASCP(PC) Fee Subsidy	-	-
ASCP(PC) Rent and rates	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

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- 4. Rent and Rates** This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditures 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>Other Income</u>	<u>2021-22</u>	<u>2020-21</u>
	HK\$	HK\$
(a) Fees and charges for services incidental to the operation of subvented services	-	-
(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 *	-	-
(c) Others	-	-
	-	-
Less: Utilised allocation under CI - ASCP / Enhanced ASCP - FWSS which forms as part of Other income	-	-
	-	-
	<u>-</u>	<u>-</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 \$700,000 each paid under LSG is appended below:

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

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7. **Other Charges**

The breakdown on Other Charges is as follows:

<b>Other Charges</b>	2021-22	2020-21
	HK\$	HK\$
(a) Utilities	-	-
(b) Food	-	-
(c) Administrative Expenses	97,735.00	147,874.00
(d) Stores and Equipment	40,062.00	52,442.00
(e) Repair and Maintenance	22,972.00	12,035.00
(f) Special OC Items		-
(g) Programme Expenses		-
(h) Transportation and Travelling		-
(i) Insurance		-
(j) Miscellaneous	33,442.00	13,543.40
Total	194,211.00	225,894.40
Less: Utilised allocation under CI- ASCP/Enhanced ASCP - FWSS which forms as part of Other Income to fund the operating expenses of FSA-related*	-	-
	194,211.00	225,894.40



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**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	Total
	HK\$	HK\$	HK\$	HK\$	
<b>Income</b>					
Lump Sum Grant	800,872.00	-	-	-	800,872.00
Fee Income	-	-	-	-	-
Other Income	-	-	-	-	-
Interest Received (Note (1))	10.71	-	-	-	10.71
Rent and Rates	-	-	-	-	-
Central Items	-	-	-	-	-
<b>Total Income</b>	<b>800,882.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,882.71</b>
<b>Expenditure</b>					
Personal Emoluments	568,176.00	-	-	-	568,176.00
Other Charges	194,211.00	-	-	-	194,211.00
Rent and Rates	-	-	-	-	-
Central Items	-	-	-	-	-
<b>Total Expenditure</b>	<b>762,387.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>762,387.00</b>
<b>Surplus / (Deficit) for the Year (a) - (b)</b>	<b>38,495.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,495.71</b>
<b>Less : Surplus / (Deficit) of Provident Fund</b>	<b>(22,071.00)</b>				<b>(22,071.00)</b>
	60,566.71				60,566.71
<b>Surplus / (Deficit) b/f (Note (2))</b>	<b>204,100.39</b>				<b>204,100.39</b>
	264,667.10				264,667.10
<b>Add: Refund from Government</b>					
	-				-
<b>Less: Refund to Government</b>					
	-				-
	-				-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-				-
Adjustment for utilised allocation under Enhanced ASCP FWSS (over estimated) / under estimated in previous year(s)	-				-
	-				-
<b>Surplus / (Deficit) c/f (Note (4))</b>	<b>264,667.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>264,667.10</b>

Notes:

# Including an amounting \$Z being the utilized 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 Lump Sum Grant 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 PF expenditure) for the year.