

FIVE DISTRICTS BUSINESS WELFARE ASSOCIATION (Agency code: 216)

REVIEW REPORT ON ANNUAL FINANCIAL REPORT

For the year ended 31 March 2023



Tel: 3997 0780 Fax: 3010 8470 Email: audit@mtaccount.com.hk

Rm 913, 9/F., Hollywood Plaza, 610 Nathan Road, Mong Kok, Kowloon, Hong Kong

香港九龍旺角彌敦道 610 號 荷李活商業中心 9 樓 13 室

REVIEW REPORT TO THE MANAGEMENT BOARD OF FIVE DISTRICTS BUSINESS WELFARE ASSOCIATION ("the Association")

We have audited the financial statements of the Association in respect of its 2 nurseries namely Five Districts Business Welfare Association Nursery / Kindergarten and Five Districts Business Welfare Association Cheung Chuk Shan Nursery / Kindergarten for the year ended 31 March 2023 and have issued as unqualified auditor's reports thereon dated 27th September 2023.

We conducted our review of the attached annual financial report on pages 2 to 6 of the Association for the year ended 31 March 2023 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the annual financial report has been properly prepared from the books and records of the Association, on which the above audited financial statements of the Association are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Association in respect of its 2 nurseries above-mentioned for the year ended 31 March 2023:

- a) In our opinion the annual financial report has been properly prepared from the books and records of the Association; and
- b) No matters have come to our attention during the course of our review, which cause us to believe that the Association has not:
 - i) Properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - ii) Kept separate operating income and expenditure account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
 - iii) Prepared the annual financial report in accordance with the format and requirements set out in the LSG Manual; and
 - iv) Employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31 March 2023.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

MILLION TRUSTFUL CPA LIMITED
Certified Public Accountants

CHAU Yan Ping Michelle

Practising Certificate number: P05479

Hong Kong, 27 September 2023

ANNUAL FINANCIAL REPORT NGO: 216 Five Districts Business Welfare Association For the year ended 31 March 2023

	Notes	<u>2023</u> \$	<u>2022</u> \$
Income		•	Ψ
Lump Sum Grant			
- Lump Sum Grant (excluding Provident Fund)	1b	1,642,117.00	1,474,383.00
- Provident Fund	1c	89,716.00	89,439.00
Special One-off Grant			7#E
Fee Income	2	104,599.50	36,677.00
Central Items	3	29,031.50	253,401.50
Rent and Rates	4		
Other income	5	5	4 8
		1,865,464.00	1,853,900.50
Expenditure			
Personal Emoluments			
- Salaries		1,329,265.00	1,628,827.33
- Provident Fund	1c	69,325.00	80,340.83
- Allowances	6	#	(# 0
			
		1,398,590.00	1,709,168.16
045	_		
Other Charges	7	38,385.40	31,970.80
Central Items	3	=	-
Rent and Rates	4	-	*:
Special One-off Grant Payments	7a	<u> </u>	
		1,436,975.40	1,741,138.96
Surplus for the year		428,488.60	112,761.54
-			

The annual financial report from pages 2 to 6 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Chu Sek Lam

Chairman

Elefer /

27 September 2023

Yan Man Fai

NGO Head / Head of Social Welfare Service

27 September 2023

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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 basia, 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:

	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received Provident Fund Contribution Paid	(e)	89,716.00	89,716.00
during the Year		(69,325.00)	(69,325.00)
Surplus for the Year		20,391.00	20,391.00
Add: Surplus b/f Additional subvention received	i.e.	57,338.87	57,338.87
for previous year(s)	(*	9	: : :::
Less: Refund to Government			19
Surplus c/f	<u> </u>	77,729.87	77,729.87

2. Fee Income

This represents social welfare 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. <u>Central Items</u>

These are subvented services 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:

	<u>2023</u>	<u>2022</u>
(a) Income	\$	\$
Time-defined Subsidy Scheme for Extended Hours		
Service Users (unit T216)	(2,010.50)	100,461.50
Time-defined Subsidy Scheme for Occasional Child Care Service		
(unit 6346)	31,042.00	152,940.00
Total income	29,031.50	253,401.50

4. Rent and Rates

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent rates in respect of premises not recognised by SWD have not been included in AFR.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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 repect, donations have been included if it is used to finance expenditure reflected in the AFR.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	<u>2023</u> \$	2022 \$
Other Income Fees and charges for services incidental to the operation of	•	*
subvented services	-	÷
Others	*	m.
	-	

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.	:=:	2
HK\$800,001 - HK\$900,000 p.a.		<u></u>
HK\$900,001 - HK\$1,000,000 p.a.	(#C	-
HK\$1,000,001 - HK\$1,100,000 p.a.	(-)	2
HK\$1,100,001 - HK\$1,200,000 p.a.	-	=
>HK\$1,200,000 p.a.	1 = 0	-

7. Other Charges

The breakdown on other charge is as follows:

	<u>2023</u>	<u>2022</u>
	\$	\$
Other Charges		
(a) Utilities	-	14
(b) Food	149.50	1.75
(c) Administrative Expenses	.=:	1 =
(d) Stores and Equipment	2	122
(e) Repair and Maintenance	€.) 5
(f) Special allowances		
(g) Programme Expenses	26,604.00	19,485.30
(h) Transportation and Travelling	8	1,75
(i) Insurance	26	::=:
(j) Miscellaneous	11,631.90	12,485.50
	38,385.40	31,970.80
		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

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

Analysis of Europ Sum Grant Nest	sive and palances	Special	abventions		15
	Lump Sum Grant (LSG) \$	One-off Grant (SOG)	Rent and Rates \$	Central Items \$	Total \$
Income					
Lump Sum Grant	1,731,833.00	-	-	-	1,731,833.00
Special One-off Grant	-	-	-	277	(#)
Fee Income	104,599.50	-	-	? = :	104,599.50
Other Income	-	-	-	120	(a)
Interest received					
(Note 1)	-	-	-		-
Rent and Rates	-	-	-	255	₩0
Central Items			-	29,031.50	29,031.50
Total income	1,836,432.50	Section of Representative Members		29,031.50	1,865,464.00
Expenditure					
Personal Emoluments	1,398,590.00	-	57 0	-	1,398,590.00
Other Charges	38,385.40	-	æ0	(r -1)	38,385.40
Rent and Rates	190	-	34 0	~	编世
Central Items	191	2	440	<u>=</u>	90
Special One-off Grant					
Payment	: <u>*</u> :	=	-	j = }	-
Total expenditure	1,436,975.40	¥	*)		1,436,975.40
(Deficit) / Surplus for the Year	399,457.10	(=	-	29,031.50	428,488.60
Less: Surplus of					
Provident Fund	20,391.00		-	·	20,391.00
	379,066.10	(<u>@</u>	=	29,031.50	408,097.60
(Deficit) / surplus b/f	,				,
(Note 2)	(149,850.35)	090	-	575,135.70	425,285.35
	229,215.75	U 	-	604,167.20	833,382.95
Less: Refund to Government	(31,608.20)	it és		:+:	(31,608.20)
Adjustment of opening balance	₩ 0	25	4	<u> ~</u>	<u>u</u>
Transfer from LSG Reserve to cover the salary adjustment for Dementia	*)	*	5	æ	-
Supplement and Infirmary Care Supplementary (Note 3)	F.			.	
Surplus c/f			*		
(Note 4)	197,607.55	:22	=	604,167.20	801,774.75
N					

Notes:

- (1) Interest received on LSG and Provident Fund reserves, rent and rates, central items, Special One-off Grant are included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance 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 Provident Fund expenditure) for the year.

Schedule for Investment Analysis of Investment as at 31 March 2023 NGO: 216 Five Districts Business Welfare Association

	<u>2023</u> \$	<u>2022</u> \$
LSG Reserve as at 31 March	197,607.55	(149,850.35)
Represented by: Investments		
- HKD Bank Account Balance	197,607.55	(149,850.35)

Note: The investments should be reported at historical cost.

Confirmed by:

Chu Sek Lam Chairman

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27 September 2023

Yan Man Fai

NGO Head / Head of Social Welfare Service

27 September 2023

Schedule for Central Items Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023

Name of Agency: 216 Five Districts Business Welfare Association

Sympaction			Subvention	Actual			Deficit for the Year		Surplus	Refund	Surplus
The content of the	Unit Code and Name	Survented Element	Released	Expenditure	Surplus	Deficit	Deficit transferred	Adjusted	J/q	to (e/f
Demail Stapplement for lifety, with Dush Month Demails Stapplement for lifety, with Dush Month Demails Stapplement for lifety Services Demails Stapp	(Note 7)	TIME TO THE TOTAL	(1 anni)	(7 ainvi)	(a) (a)	(c a)(p)	(c)	(d) = (b) - (c)	(Note 5)	Government	(Note 6) (g)=(e)+(a)-(f)
Internal Supplier Substitute Substitut			69	in.	69	6/9	v	64			
Demonstration of the first Cert September of the Authority of the Care Care Care Care Care Care Care Car	nnnn - xxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	68	30			K.	·	NA	K Z	Z.
Desire the Supplement of the Subsequence of the Supplemental Purplement of the Subsequence of the Subseque	nnnn - xxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons	N: 3	0	ř.		***	i0:	A Z	4	4 7
International Supplement for Relational Belloty Stocksons		O Jack Commence from Daniel Commence Co		(a)	0		F.:	46		1000	ď
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Departed September of the Content United September	nnnn - xxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services	55	()+		(1 93	E 99	Y Z	A Z	A Z
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Admit School Care Programmer - Teo, Walving Schlading Schoolers Care Designation Ca	nnnn - xxxxxxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance	. 1				×		Z	∢ Z	A Z
Temporary Engineers	>>>>>> = uuuu	After School Care December - Rec Weiner School	*	(*)				4			
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Exercise State Exercise State Exercised Using Science of Carlo (2005) Car	nnnn - xxxxxxxxxx	Temporary Financial Aid	95	ж	70	8	Y Z	92		16	9
Particular Particular State of Particular St	nnnn - xxxxxxxxxxx	Emergency Fund	9	14			A Z		9	1	
130,000 to One of Data States	T216 - Five Districts Business Welfare		(2,010.50)	í.	(2,010.50)		\ Z	*	213.903.50	. 9	211.893.00
The Detactor Business Welfare (Funder Traines) Solvener for Child Care Specrators and Special Child	Association	31/8/2018)		9		3		136			
Care Workers in Pre-school Relabilisation Services Chemical Subsidy Care Workers in Pre-school Relabilisation Services Chemical Anionarce Chemical	6051 - Five Districts Business Welfare						K Z	8	120,000.00	*	120,000 00
State term Remain Assistance	Association	Care Workers in Pre-school Rehabilitation Services	98	14	76	16		is			
National Committed Designment Communication	nnnn - xxxxxxxxxx	Short-term Rental Assistance		9	5	Ü	Y Z	34	3)3	29
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy NaCCP - Stateshof for Fee Relation/Waiving Noccoccoccccc NaCCP - Stateshof for Fee Relation/Waiving Naccocccccccc Training Sponsorabile Scheme for Waiting List for Subversed Pre- programmes Training Sponsorabile Scheme for Children on the Waiting List for Subversed Pre- school Rehabilitation Services Finance Interesting Subsidy for Integrated Support Service Physical Deabilities of Service or Market for Occupational Deathing Subsidy Scheme for Occupational Scheme for Schem	nnnn - xxxxxxxxxxx	Ovemight On-site-on-call Allowance)))			X	1 1	Z	Z Z	×
NSCCP - Subsidy for Fee Reduction/Waving NOCCP - Start and States NOCCP - Start and Star	nnnn - xxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	·II	60	0	Ý	4 7				
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Togical another Scheme for Children on the Waiting List for Subvented Presence Area School Rehabilitation Services Financial Incentive Scheme for Mentors of Employees with Disabilities Execution Services Scheme for Mentors of Employees with Disabilities Execution Services Or Persons with Severe Physical Disabilities Execution Service In Time-defined Subsidy Scheme for Occasional Child Care Services - Operating Exponses Exhanced After School Care Programme - Fee Waiving Subsidy Scheme Execution Scheme for Young Persons in Care Services - Operating Exponses Novigation Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons in Care Services - Training Cost Execution Scheme for Young Persons with Disabilities Execution Scheme on Multi-disciplinary Outcaching Support Teams for the Elderty Execution Scheme on Multi-disciplinary Outcaching Scheme For Young Persons with Disabilities Execution Scheme For Young	nnnn - xxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy					Y Z	6.	8	0	8
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Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities Sustainess Welfare Time-defined Subsidy Scheme for Occasional Child Care Services 31,042.00 N.A. N	nnnn - xxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities	×	¥	*	ş	K Z	(4)	(9)	iii	380
Disposition	nnnn - xxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical					K Z				
N. A. No. No			86	*	(4)			*	0	(*)	
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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	6346 - Five Districts Business Welfare Association			91	31,042.00	*	K Z	ű.	241,232.20		272,274.20
Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost Sexexexexex 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 Caxe Homes for the Elderly Caxe Homes for the Persons with Disabilities Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) 29,031,50 29,031,50 29,031,50 29,031,50 Residential Care Homes for Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	nnnn - xxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme		8	•	,	A'N	Ü	9	3	
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xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	nnnn - xxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly					N N				
Exercise and a control of the Follows with Disabilities (MOSTE) (nnnn - xxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for	(c	iii.	6	e:	Z Z	jii	ŧ).	6	*(
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Incalocated Care (Online) for the resolutions with Disabilities	91	30	(*)	æn		79	0	Ē	500
29,031,50 29,031,50 5 575,135,70	IIIIIIII - AAAAAAAAAA	riot scheme on muni-disciplinary Outreaching Support Learns for the Elderly (MOSTE)	0	Н)	3	ď		3	i	3
29,031.50 29,031.50 5 575,135.70 5	TOTAL										
	IOIAL		29,031,50	4	29,031,50			(e)	575,135,70	٠	604,167,20

- 1. The figures for the whole financial year are extracted from the paylist for March (Final) 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.
- 4. Deficiting the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (5) in SWD/S/104/2 Pt. 18 dated 20 July 2018. 3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
 - (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 are extracted from the paylist from SWD.
- 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

Appendix B

<u>Disclosure in NGO's Audited Financial Statements</u> <u>Movement of the F&E Replenishment and Minor Works Block Grant Reserve</u>

Balance of Block Grant Reserve brought forward from previous financial year	\$	\$ 315,212.00
Add: Opening adjustment Block Grant received during the year Interest income received Other income	32,750.00	32,750.00
Less: Expenditure during the year (Note 1) Minor Works Projects Furniture & Equipment	23,330.00 17,800.00	(41,130.00)
Contribution from NGO to cover the deficit		306,832.00 =
Balance of Block Grant Reserve carried forward to the next financial year		306,832.00
Capital Commitments As at 31 March 2023, the outstanding commitments in respect of F&E Replenis were as follows:	hment and Minor	Works Grant
were as follows.		\$
Contracted for but not provided in the financial statements Authorised but not contract for		25 25

Name of NGO: 216 Five Districts Business Welfare Association Details of the Use of the F&E Replenishment and Minor Works Block Grant-

_		_	
arch 2023 - penditure	Total Expenditure	မှ	J
ents as at 31 Ma	Vehicle Overhauling (With Registration No.)	s	i
(b) Outstanding Commitments as at 31 March 2023 - Contracted for but not provided under Expenditure	Minor Works	φ.	1
(b) Outstar Contracte	Furniture and Equipment	မှာ	9
23	Total Expenditure	s	41,130.00
(a) Expenditure in the year 2022-23	Vehicle Overhauling (With Registration No.)	ક્ક	J
) Expenditure in	Minor Works	ક્ર	23,330.00
e)	Furniture and Equipment	છ	17,800.00
	Service Nature (e.g. Shelter Workshop)		Kindergarten
	Name of the SWD- Item subvented Unit (Note 1)		Cheung Chuk Shan Nursery / Kindergarten
	ltem No.		-

In pursuance of paragraph 4.4.4 of the Lotteries Fund (LF) Manual, we forward herewith the schedule showing the Use of Furniture and Equipment Replenishment and Minor Works Block Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the LF Manual

Chu Sek Lam

Chairman

27 September 2023

27 September 2023

NGO Head / Head of Social Welfare Service

Yan Man Fai

Notes:

- Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
 - Each furniture and equipment item should not exceed \$50,000.
- The Head of NGO should initial at the left bottom of each and every page except for the final page which should be signed by both the Head of NGO and the Chairman of the Board of the NGO.
 - The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual. 4