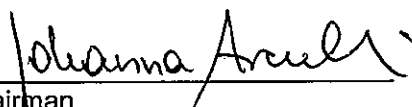


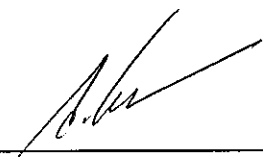
**HELPING HAND
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Notes</u>	<u>2022</u> HK\$	<u>2021</u> HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1(b)	76,873,571.00	76,280,840.00
b. Provident Fund	1(c)	4,699,997.67	4,443,854.00
2. Fee Income	2	8,875,184.50	8,804,072.00
3. Central Items	3	13,899,847.00	14,084,034.00
4. Rent and Rates	4	2,814,398.00	2,901,698.00
5. Other Income	5	1,620,162.86	5,713,772.93
6. Interest Received		1.13	4.62
TOTAL INCOME		<u>108,783,162.16</u>	<u>112,228,275.55</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		70,511,019.03	72,307,298.14
b. Provident Fund	1(c)	4,000,580.55	4,580,446.27
c. Allowances		-	-
Sub-total	6	74,511,599.58	76,887,744.41
2. Other Charges	7	15,112,754.18	17,506,765.29
3. Central Items	3	13,316,448.22	14,084,620.73
4. Rent and Rates	4	2,814,398.00	2,901,698.00
TOTAL EXPENDITURE		<u>105,755,199.98</u>	<u>111,380,828.43</u>
C. SURPLUS FOR THE YEAR	8	<u>3,027,962.18</u>	<u>847,447.12</u>

The Annual Financial Report from pages 2 to 8 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual

JA

X 
Chairman
Mrs. Johanna Arculli
18 October 2022

X 
Chief Executive Officer
Mr. Colman Wong
18 October 2022

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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 ("PF") 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> HK\$	<u>6.8% and Other Posts</u> HK\$	<u>Total</u> HK\$
Subvention Received	463,365.00	4,236,632.67	4,699,997.67
Provident Fund Contribution Paid during the Year	<u>(216,756.00)</u>	<u>(3,783,824.55)</u>	<u>(4,000,580.55)</u>
Surplus for the year	246,609.00	452,808.12	699,417.12
Add: Surplus b/f	100,746.05	-	100,746.05
Additional subvention received for previous years	(0.20)	-	(0.20)
Less: Refund to Government	<u>(60,838.00)</u>	<u>-</u>	<u>(60,838.00)</u>
Sub-total:	286,516.85	452,808.12	739,324.97
Deficit absorbed by separate funding	-	-	-
Deficit absorbed by Helping Hand	<u>-</u>	<u>-</u>	<u>-</u>
Surplus c/f	<u>286,516.85</u>	<u>452,808.12</u>	<u>739,324.97</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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:

	<u>2021-22</u> HK\$	<u>2020-21</u> HK\$
a) Income		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	5,224,377.00	5,368,246.00
2. Infirmity Care Supplement for Residential Elderly Services	8,090,470.00	7,900,106.00
3. 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	585,000.00	-
4. Special Allowance for Staff of Subvented Residential Care Service Units	-	815,682.00
Total	<u>13,899,847.00</u>	<u>14,084,034.00</u>
	<u>2021-22</u> HK\$	<u>2020-21</u> HK\$
b) Expenditure		
1. Dementia Supplement for Residential Elderly Services/Day Care Unit for the elderly	5,225,316.38	5,370,264.67
2. Infirmity Care Supplement for Residential Elderly Services	8,091,131.84	7,900,817.41
3. 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	-	-
4. Special Allowance for Staff of Subvented Residential Care Service Units	-	813,538.65
Total	<u>13,316,448.22</u>	<u>14,084,620.73</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

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:

	<u>2021-22</u> HK\$	<u>2020-21</u> HK\$
Other Income		
a) Fees and charges for services incidental to the operation of subvented services	94,635.70	62,296.40
b) Reimbursement of Maternity Leave Pay Scheme reimbursement received	50,889.07	-
c) Others	<u>1,474,638.09</u>	<u>5,651,476.53</u>
	<u>1,620,162.86</u>	<u>5,713,772.93</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 HK\$700,000 each paid under LSG is appended below:

<u>Analysis of Personal Emoluments Paid under LSG</u>	<u>No. of posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	3	2,209,837.00
HK\$800,001 - HK\$900,000 p.a.	2	1,679,190.00
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	-
Over HK\$1,200,000 p.a.	1	<u>1,485,663.00</u>
Total		<u>5,374,690.00</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

7. OTHER CHARGES

The breakdown on Other Charges is as follows:

	<u>2021-22</u> HK\$	<u>2020-21</u> HK\$
Other Charges		
a) Utilities	3,483,871.12	3,962,489.70
b) Food	5,334,088.29	5,151,490.17
c) Administrative Expenses	691,157.28	2,470,847.31
d) Stores and Equipment	1,050,215.07	1,179,845.90
e) Repair and Maintenance	1,642,125.18	2,184,581.00
f) Special Allowances	-	-
g) Programme Expenses	168,924.18	184,646.30
h) Transportation and Travelling	369,574.78	362,032.22
i) Insurance	790,531.74	771,316.20
j) Miscellaneous	<u>1,582,266.54</u>	<u>1,239,516.49</u>
Total	<u>15,112,754.18</u>	<u>17,506,765.29</u>

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	Analysis of Reserve Fund			
	Lump Sum Grant (LSG) HK\$	Rent and Rates HK\$	Central Items HK\$	Total HK\$
Income				
Lump Sum Grant	81,573,568.67	-	-	81,573,568.67
Special One-off Grant	-	-	-	-
Fee Income	8,875,184.50	-	-	8,875,184.50
Other Income	1,620,162.86	-	-	1,620,162.86
Interest Received (Note (1))	1.13	-	-	1.13
Rent and Rates	-	2,814,398.00	-	2,814,398.00
Central Items	-	-	13,899,847.00	13,899,847.00
Total Income (a)	92,068,917.16	2,814,398.00	13,899,847.00	108,783,162.16
Expenditure				
Personal Emoluments	74,511,599.58	-	-	74,511,599.58
Other Charges	15,112,754.18	-	-	15,112,754.18
Rent and Rates	-	2,814,398.00	-	2,814,398.00
Central Items	-	-	13,316,448.22	13,316,448.22
Special One-off Grant Payments	-	-	-	-
Total Expenditure (b)	89,624,353.76	2,814,398.00	13,316,448.22	105,755,199.98
Surplus for the Year (a) - (b)	2,444,563.40	-	583,398.78	3,027,962.18
Less: Deficit absorbed by Helping Hand	-	-	(1,601.22)	(1,601.22)
Surplus/(Deficit) of Provident Fund	699,417.12	-	-	699,417.12
	1,745,146.28	-	585,000.00	2,330,146.28
Surplus/(Deficit) b/f (Note (2))	(5,389,887.65)	1.00	2,143.35	(5,387,743.30)
Absorbed by Helping Hand LSG deficit b/f 31.3.2020	6,362,813.77	-	-	6,362,813.77
Refund of overcharged Rent & Meals in 4/2013-3/2018	11,700.00	-	-	11,700.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (Note (3))	-	-	-	-
Surplus excluding Provident Fund	2,729,772.40	1.00	587,143.35	3,316,916.75
Deficit absorbed by separate funding	-	-	-	-
	2,729,772.40	1.00	587,143.35	3,316,916.75
Less: Refund to Government	-	-	(2,143.35)	(2,143.35)
Surplus c/f (Note (4))	2,729,772.40	1.00	585,000.00	3,314,773.40

**HELPING HAND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS (Continued)

Notes :

- (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 of Central Items.
- (4) The level of LSG cumulative reserve, 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.