

HONG KONG FEDERATION OF THE BLIND
香港失明人互聯會

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

HONG KONG FEDERATION OF THE BLIND
香港失明人互聯會

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020

CONTENTS	PAGE(S)
AUDITOR'S CERTIFICATE	1 - 2
ANNUAL FINANCIAL REPORT	3
NOTES TO THE ANNUAL REPORT	4 - 10
ANALYSIS OF INVETMENT	11
SCHEDULE FOR RENT AND RATES	12
SCHEDULE FOR CENTRAL ITEMS	13
MOVEMENT OF THE FURNITURE AND EQUIPMENT	
REPLENISHMENT AND MINOR WORKS BLOCK GRANT RESERVE	14
DETAILS OF THE USE OF FURNITURE AND EQUIPMENT	
REPLENISHMENT AND MINOR WORKS BLOCK GRANT	15

REVIEW REPORT TO THE EXECUTIVE COMMITTEE OF HONG KONG FEDERATION OF THE BLIND

I have audited the financial statements of Hong Kong Federation of the Blind ("the Federation") for the year ended 31 March 2020 and have issued an unqualified auditors' report thereon dated 17 August 2020.

I conducted my review of the attached Annual Financial Report on pages 3 to 15 of the Federation for the year ended 31 March 2020 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 Federation, on which the above audited financial statements of the Federation are based.

Review conclusions

On the basis of the results of my review and having regard to the audit procedures performed by me in relation to the audit of the financial statements of the Federation for the year ended 31 March 2020:

- a. in my opinion the Annual Financial Report has been properly prepared from the books and records of the Federation; and
- b. no matters have come to my attention during the course of my review, which cause me to believe that the Federation 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 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 Lump Sum Grant Manual; and
 - iv. employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31 March 2020.

HON SO FAN Certified Public Accountant (Practising)
韓素芬執業會計師
CPA (Practising), FCCA, ACIS, ACS

Room A, 2/F, Hung To Centre,
94-96 How Ming Street, Kwun Tong, Kowloon.
九龍觀塘巧明街 94-96 號鴻圖中心 2 樓 A 室
Tel 電話: 3542 4920 Fax: 傳真: 3542 4921
Email 電郵: kathyhon@honcpa.com

**REVIEW REPORT TO THE EXECUTIVE COMMITTEE OF
HONG KONG FEDERATION OF THE BLIND - CONTINUED**

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.



Hon So Fan
Certified Public Accountant (Practising)
Hong Kong,
Date: 17 August 2020

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

ANNUAL FINANCIAL REPORT**FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2019-20 \$	2018-19 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	2,468,182.00	2,349,201.00
b. Provident Fund	1c	150,397.00	142,876.00
2. Fee Income	2	16,690.00	11,679.00
3. Central Items	3	-	-
4. Rent and Rates	4	7,442.00	7,406.00
5. Other Income	5	345,510.89	336,946.92
6. Interest Received		1,561.78	352.07
TOTAL INCOME		<u>2,989,783.67</u>	<u>2,848,460.99</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		2,131,435.20	2,188,970.78
b. Provident Fund	1c	131,779.91	144,093.79
c. Allowances		-	-
Sub-total	6	<u>2,263,215.11</u>	<u>2,333,064.57</u>
2. Other Charges	7	575,964.50	575,628.39
3. Central Items	3	-	-
4. Rent and Rates	4	9,774.90	6,218.00
TOTAL EXPENDITURE		<u>2,848,954.51</u>	<u>2,914,910.96</u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR			
	8	<u>140,829.16</u>	<u>(66,449.97)</u>

The Annual Financial Report from pages 3 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Ng Slik Hui

 Chairman
 Date: 17th August, 2020

Ch. Wong

 Treasurer
 Date: 17th August, 2020

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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 itemssuch 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 **Note3**. Details are analysed below :

<u>Provident Fund Contribution</u>	Snapshot Staff	6.8% and Other Posts	Total
	\$	\$	\$
Subvention Received	-	150,397.00	150,397.00
Provident Fund Contribution	-	(131,779.91)	(131,779.91)
Paid during the Year			
Surplus for the Year	-	18,617.09	18,617.09
Add : Surplus b/f	-	241,880.54	241,880.54
Additional subvention received for previous year(s)	-	-	-
Less : Refund to Government	-	-	-
Surplus c/f	-	260,497.63	260,497.63

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.

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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:

	2019-20	2018-19
	\$	\$
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		
Dementia Supplement for Day Care Centres/units for the Elderly		
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		
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 Fee 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		

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

Severe Physical 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

One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly

One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities

Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)

Child Care Training for Grandparents

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

Total

2019-20 2018-19

\$ \$

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

Dementia Supplement for Day Care Centres/units for the Elderly

Foster Care Allowance/Emergency Foster Care Allowance

After School Care Programme – Fee Waiving Subsidy Scheme

Temporary Financial Aid

Emergency Fund

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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
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
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
One-off Subsidy for Enhanced Provision of Visiting Medical
 Practitioner Scheme for Residential Care Homes for the
 Persons with Disabilities
Child Care Training for Grandparents
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

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

Special Allowance for Staff of Subvented Residential Service

Units in respect of COVID-19

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 havenot 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 havenot 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:

	2019-20	2018-19
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of subvented services	310.89	1,846.92
(b) Baseline allocation – The Community Chest	345,200.00	335,100.00
Total	345,510.89	336,946.92

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\$
HK\$700,001 - HK\$800,000 p.a.	1	777,110.98
HK\$800,001 - HK\$900,000 p.a.	-	-

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2019-20	2018-19
(a) Utilities	\$ 25,118.44	\$ 25,608.80
(b) Food	-	-
(c) Administrative Expenses	49,056.54	45,657.90
(d) Stores and Equipment	19,630.92	17,851.47
(e) Repair and Maintenance	18,854.40	19,117.00
(f) Special Allowances	-	-
(g) Programme Expenses	428,439.88	435,267.71
(h) Transportation and Travelling	7,184.30	6,882.80
(i) Insurance	18,763.62	13,975.51
(j) Miscellaneous	8,916.40	11,267.20
Total	<u>575,964.50</u>	<u>575,628.39</u>

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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

	Lump Sum Grant (LSG)	Rent and Rates	Central Items	Total
Income				
Lump Sum Grant	2,618,579.00	-	-	2,618,579.00
Fee Income	16,690.00	-	-	16,690.00
Other Income	345,510.89	-	-	345,510.89
Interest Received (Note (1))	1,561.78	-	-	1,561.78
Rent and Rates	-	7,442.00	-	7,442.00
Central Items	-	-	-	-
Total Income (a)	2,982,341.67	7,442.00		2,989,783.67
Expenditure				
Personal Emoluments	2,263,215.11	-	-	2,263,215.11
Other Charges	575,964.50	-	-	575,964.50
Rent and Rates	-	9,774.90	-	9,774.90
Central Items	-	-	-	-
Total Expenditure (b)	2,839,179.61	9,774.90		2,848,954.51
Surplus/(Deficit) for the Year (a) - (b)	143,162.06	(2,332.90)		140,829.16
<u>Less</u> : Surplus of Provident Fund	18,617.09	-	-	18,617.09
Surplus/ (Deficit) b/f (Note (2))	124,544.97	(2,332.90)		122,212.07
<u>Less</u> : 486,439.15	486,439.15	(46,728.00)		439,711.15
<u>Add</u> : Refund from Government	610,984.12	(49,060.90)	-	561,923.22
<u>Less</u> : Refund to Government	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-
Claw-back of Rent & Rates of Y2018-19: letter ref.: SWD SF/SAS/4-55/1(328)	-	1,188.00	-	1,188.00
Surplus/ (Deficit) c/f (Note (4))	610,984.12	(50,248.90)		560,735.22

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 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.

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

ANALYSIS OF INVESTMENT**AS AT 31 MARCH 2020**

	31.3.2020	31.3.2019
	\$	\$
LSG Reserves as at 31 March 2020	<u>610,984.12</u>	<u>486,439.15</u>
Represented by:		
Investments		
a, HKD Bank Account Balances	610,984.12	486,439.15
b, HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificates of Deposits	-	-
e. HKD Bonds	-	-
	<u>610,984.12</u>	<u>486,439.15</u>

Noted: The investments should be reported at historical cost.

Confirmed by:

Ng Slik Ha

Chairman

ct. Wong

Treasurer

HONG KONG FEDERATION OF THE BLIND

香港失明人互聯會

SCHEDULE FOR RENT AND RATES**FOR THE YEAR ENDED 31 MARCH 2020**

Unit code and name	Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
2870 Shun Lee Centre	\$ Rent Rates	2,953.00 4,489.00	\$ 3,789.90 5,985.00	\$ - -	\$ 836.90 1,496.00
	Grand total	7,442.00	9,774.90	-	2,332.90

** Expenses in Lump Sum Grant Subvention

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 represent 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.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2019 to 31 March 2020

Name of Agency : Hong Kong Federation of the Blind

Unit Code and Name (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)	Surplus c/f (Note 6) (g)=(e)+(a)-(d)-(f)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)			
N/A	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$			
N/A	Infirmary Care Supplement for the Aged Blind Persons	-	-	-	-	-	-			
N/A	Dementia Supplement for Residential Elderly Services	-	-	-	-	-	-			
N/A	Infirmary Care Supplement for Residential Elderly Services	-	-	-	-	-	-			
N/A	Dementia Supplement for Day Care Centres/Units for the Elderly	-	-	-	-	-	-			
N/A	Foster Care Allowance / Emergency Foster Care Allowance	-	-	-	-	-	-			
N/A	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-			
N/A	Temporary Financial Aid	-	-	-	-	-	-			
N/A	Emergency Fund	-	-	-	-	-	-			
N/A	Time-defined Subsidy Scheme for Extended Hours Service Users	-	-	-	-	-	-			
N/A	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	-			
N/A	Short-term Rental Assistance	-	-	-	-	-	-			
N/A	Overnight On-site-on-call Allowance	-	-	-	-	-	-			
N/A	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	-	-			
N/A	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	-	-			
N/A	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	-			
N/A	NSCCP - Rent and Rates	-	-	-	-	-	-			
N/A	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	-	-	-			
N/A	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	-	-	-	-			
N/A	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	-			
N/A	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities	-	-	-	-	-	-			
N/A	Time-defined Subsidy Scheme for Occasional Child Care Service	-	-	-	-	-	-			
N/A	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	-			
N/A	Navigation Scheme for Young Persons in Care Services - Operating	-	-	-	-	-	-			
N/A	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	-	-			
N/A	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	-	-	-	-	-	-			
N/A	One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	-	-	-	-	-	-			
N/A	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	-	-	-	-	-	-			
N/A	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	-	-	-	-	-	-			
N/A	Project on Child Care Training for Grandparents - Contract Subsidy	-	-	-	-	-	-			
N/A	Project on Child Care Training for Grandparents - Subsidy for Fee Reduction/ Waiving	-	-	-	-	-	-			
N/A	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	Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	-	-	-	-	-	-			
TOTAL										

... Notes

Notes :

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.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
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 paylist 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.

Name of NGO : Hong Kong Federation of the Blind**Movement of the Furniture and Equipment Replenishment and Minor Works Block Grant Reserve**

		HK\$	HK\$
Balance of Block Grant Reserve brought forward from previous financial year			34,129.08
Add:	Block Grant received during the year	38,000.00	
	Interest income received	-	
	Other income	-	
		<u>38,000.00</u>	
Less:	Expenditure during the year (<i>Note</i>) -		
	Minor Works Projects	-	
	Furniture and Equipment	29,712.04	
	Vehicle Overhauling	-	
		<u>(29,712.04)</u>	
		<u>42,417.04</u>	
Contribution from NGO to cover the deficit (if any)			-
Balance of Block Grant Reserve carried forward to the next financial year			<u>42,417.04</u>

Capital Commitments

As at 31 March 2020, the outstanding commitments in respect of Furniture and Equipment Replenishment and Minor Works Block Grant were as follows -

	HK\$
Contracted for but not provided in the financial statements	-
Authorised but not contracted for	-
	<u><u>-</u></u>

Note

Expenditure charged to Block Grant during the year should be full expenditure amount, i.e. the actual expenditure incurred in 2019-20.

Name of Non-governmental Organisation (NGO): Hong Kong Federation of the Blind

Details of the Use of Furniture and Equipment Replenishment and Minor Works Block Grant

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.

488 Hz

Ch. Wong.

(Wong Chun Leung)
Treasurer of NGO

(Ng Suk Ha)
Chairperson of NGO

Date: 17 Aug, 2020

Note:

1. Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
2. Each furniture and equipment item should not exceed \$50,000.
3. **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 Chairperson of the Board of the NGO.**
4. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.