

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

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

陳巧敏執業會計師
CHAN HAU MAN
Certified Public Accountant
Hong Kong

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

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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EXPRESSED IN HONG KONG DOLLARS

Proprietor : Chan Hau Man, FAIA, CPA(Practising)

REVIEW REPORT
TO THE EXECUTIVE COMMITTEE OF

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

We have audited the financial statements of Hong Kong Federation of the Blind ("the Federation") for the year ended 31 March 2021 and have issued an unqualified auditors' report thereon dated 28 August 2021.

We conducted our review of the attached Annual Financial Report on pages 3 to 15 of the Federation for the year ended 31 March 2021 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 our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Federation for the year ended 31 March 2021:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Federation; and
- b. no matters have come to our attention during the course of our review, which cause us 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 2021.

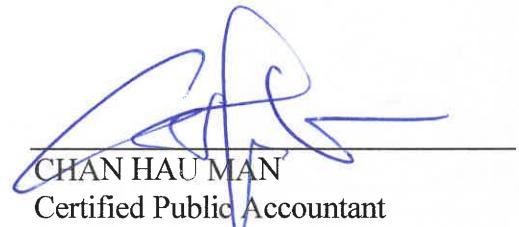
CHAN HAU MAN

Certified Public Accountant

REVIEW REPORT
TO THE EXECUTIVE COMMITTEE OF

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

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.



CHAN HAU MAN
Certified Public Accountant
Hong Kong

Hong Kong Dated, 28 August 2021

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

| | <u>Note</u> | 2020-21 HK\$ | 2019-20 HK\$ |
|---|-------------|---------------------|---------------------|
| A. INCOME | | | |
| 1. Lump Sum Grant | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1b | 2,984,566.00 | 2,468,182.00 |
| b. Provident Fund | 1c | 181,308.00 | 150,397.00 |
| 2. Fee Income | 2 | 21,594.00 | 16,690.00 |
| 3. Central Items | 3 | - | - |
| 4. Rent and Rates | 4 | 7,508.00 | 7,442.00 |
| 5. Other Income | 5 | 391,160.00 | 345,510.89 |
| 6. Interest Received | | 19.83 | 1,561.78 |
| TOTAL INCOME | | 3,586,155.83 | 2,989,783.67 |
| B. EXPENDITURE | | | |
| 1. Personal Emoluments | | | |
| a. Salaries | | 2,564,256.91 | 2,131,435.20 |
| b. Provident Fund | 1c | 171,905.39 | 131,779.91 |
| c. Allowances | | - | - |
| Sub-total | 6 | 2,736,162.30 | 2,263,215.11 |
| 2. Other Charges | 7 | 703,756.61 | 575,964.50 |
| 3. Central Items | 3 | - | - |
| 4. Rent and Rates | 4 | 4,647.30 | 9,774.90 |
| TOTAL EXPENDITURE | | 3,444,566.21 | 2,848,954.51 |
| C. SURPLUS/ (DEFICIT) FOR THE YEAR | 8 | 141,589.62 | 140,829.16 |

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 Suk Ha

NG Suk Ha
Chairperson
Date: 28 August 2021

C.L Wong

WONG Chun Leung
Treasurer
Date: 28 August 2021

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31MARCH 2021

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 :

| Provident Fund Contribution | 6.8% and Other Posts | | |
|---|-----------------------------|--------------------|-------------------|
| | Snapshot Staff | Other Posts | Total |
| | \$ | \$ | \$ |
| Subvention Received | - | 181,308.00 | 181,308.00 |
| Provident Fund Contribution | - | (171,905.39) | (171,905.39) |
| Paid during the Year | | | |
| Surplus for the Year | - | 9,402.61 | 9,402.61 |
| Add : Surplus b/f | - | 260,497.63 | 260,497.63 |
| Additional subvention received for previous year(s) | - | - | - |
| Less : Refund to Government Adjustment Letter: 2017/18 Accounts: Letter Ref: SWD SF/SI/4-65/72(328)III | - | (3,637.66) | (3,637.66) |
| Surplus c/f | - | 266,262.58 | 266,262.58 |

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.

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HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31MARCH 2021

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:

| | 2020-21 | 2019-20 |
|--|----------------|----------------|
| | \$ | \$ |
| 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 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 | | |

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31MARCH 2021

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

2020-21 **2019-20**
 \$ \$

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

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

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES ON THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31MARCH 2021

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
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 have not been included in AFR.

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HONG KONG FEDERATION OF THE BLIND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

- 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

| | Other Income | 2020-21 | 2019-20 |
|--------------|---|-------------------|-------------------|
| | | HK\$ | HK\$ |
| (a) | Fees and charges for services incidental to the operation of subvented services | - | 310.89 |
| (b) | Baseline allocation – The Community Chest | 391,160.00 | 345,200.00 |
| Total | | 391,160.00 | 345,510.89 |

- 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 | 761,986.67 |
| 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. | - | - |

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES TO THE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

7. Other Charges

The breakdown on Other Charges is as follows:

| Other Charges | 2020-21 | 2019-20 |
|-----------------------------------|-------------------|-------------------|
| | HK\$ | HK\$ |
| (a) Utilities | 11,104.58 | 25,118.44 |
| (b) Food | - | - |
| (c) Administrative Expenses | 50,251.20 | 49,056.54 |
| (d) Stores and Equipment | 23,229.28 | 19,630.92 |
| (e) Repair and Maintenance | 37,613.86 | 18,854.40 |
| (f) Special Allowances | - | - |
| (g) Programme Expenses | 559,703.05 | 428,439.88 |
| (h) Transportation and Travelling | 4,273.10 | 7,184.30 |
| (i) Insurance | 12,030.94 | 18,763.62 |
| (j) Miscellaneous | 5,550.60 | 8,916.40 |
| Total | 703,756.61 | 575,964.50 |

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
NOTES TO THE ANNUAL FINANCIAL REPORT
AS AT 31 MARCH 2021

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 | 3,165,874.00 | - | - | 3,165,874.00 |
| Fee Income | 21,594.00 | - | - | 21,594.00 |
| Other Income | 391,160.00 | - | - | 391,160.00 |
| Interest Received (Note (1)) | 19.83 | - | - | 19.83 |
| Rent and Rates | - | 7,508.00 | - | 7,508.00 |
| Central Items | - | - | - | - |
| Total Income (a) | 3,578,647.83 | 7,508.00 | - | 3,586,155.83 |
| Expenditure | | | | |
| Personal Emoluments | 2,736,162.30 | - | - | 2,736,162.30 |
| Other Charges | 703,756.61 | - | - | 703,756.61 |
| Rent and Rates | - | 4,647.30 | - | 4,647.30 |
| Central Items | - | - | - | - |
| Total Expenditure (b) | 3,439,918.91 | 4,647.30 | - | 3,444,566.21 |
| Surplus/(Deficit) for the Year (a) - (b) | 138,728.92 | 2,860.70 | - | 141,589.62 |
| Less : Surplus of Provident Fund | 9,402.61 | - | - | 9,402.61 |
| Surplus/ (Deficit) b/f (Note (2)) | 129,326.31 | 2,860.70 | - | 132,187.01 |
| | 610,984.12 | (50,248.90) | - | 560,735.22 |
| Add: Refund from Government | 740,310.43 | (47,388.20) | - | 692,922.23 |
| Less : Refund to Government | - | - | - | - |
| Adjust the opening balance 2020-21: letter ref: SWD SF/SI/4-65/72(328) III | (37,598.74) | - | - | (37,598.74) |
| Surplus/ (Deficit) c/f (Note (4)) | 702,711.69 | (47,388.20) | - | 655,323.49 |

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.

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
ANALYSIS OF INVESTMENT
AS AT 31 MARCH 2021

| | 31/3/2021 HK\$ | 31/3/2020 HK\$ |
|----------------------------------|-------------------|-------------------|
| LSG Reserves as at 31 March 2021 | <u>702,711.69</u> | <u>610,984.12</u> |

Represented by:

| | | |
|---------------------------------|-------------------|-------------------|
| Investments | | |
| a, HKD Bank Account Balances | 702,711.69 | 610,984.12 |
| b, HKD 24-hour Call Deposits | - | - |
| c. HKD Fixed Deposits | - | - |
| d. HKD Certificates of Deposits | - | - |
| e. HKD Bonds | - | - |
| | <u>702,711.69</u> | <u>610,984.12</u> |

Noted: The investments should be reported at historical cost.

Confirmed by:

Ng Suk He

Chairman

C. Wong

Treasurer

香港失明人互聯會
HONG KONG FEDERATION OF THE BLIND
SCHEDULE FOR RENT AND RATES
FOR THE YEAR ENDED 31MARCH 2021

| 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 4,555.00 | \$ 4,647.30 0 | \$ - 4,555.00 | \$ 1,694.30 - |
| | Grand total | 7,508.00 | 4,647.30 | 4,555.00 | 1,694.30 |

** 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.

香港失明人互聯會
 HONG KONG FEDERATION OF THE BLIND
 Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2020 to 31 March 2021

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.e.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 | | 42,417.04 |
| Add: Block Grant received during the year | 40,000.00 | |
| Interest income received | - | |
| Other income | - | |
| | <hr/> | 40,000.00 |
| Less: Expenditure during the year (<i>Note</i>) - | | |
| Minor Works Projects | - | |
| Furniture and Equipment | 40,613.40 | |
| Vehicle Overhauling | - | |
| | <hr/> | (40,613.40) |
| | | 41,803.64 |
| Contribution from NGO to cover the deficit (if any) | | <hr/> |
| Balance of Block Grant Reserve carried forward to the next financial year | | <hr/> <u>41,803.64</u> |

Capital Commitments

As at 31 March 2021, 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 | - |
| | <hr/> <hr/> <hr/> |

Note

Expenditure charged to Block Grant during the year should be full expenditure amount, i.e. the actual expenditure incurred in 2020-21.

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

| Item No. | Name of the SWD-subsidied Unit (Note 1) | Service Nature (e.g. Sheltered Workshop) | (a) Expenditure in 2020-21 | | | (b) Outstanding Commitments as at 31 March 2021 - Contracted for but not Provided under Column (a) | | |
|----------|---|--|---------------------------------------|------------------|------------------------|--|------------------|--------------------------|
| | | | Furniture and Equipment (Note 2) (\$) | Minor Works (\$) | Total Expenditure (\$) | Furniture and Equipment (\$) | Minor Works (\$) | Vehicle Overhauling (\$) |
| 1 | 2870 Shun Lee Centre | Existing Service | 40,613.40 | - | - | 40,613.40 | - | - |
| | | Total (Note 4) : | 40,613.40 | - | - | 40,613.40 | - | - |

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.

W. L. Wong

(Wong Chun Leung)
Treasurer of NGO

Ng Suk Ha
(Ng Suk Ha)
Chairperson of NGO

Date: 28 August 2021

Note :

1. Each premises-tied SWD-subsidied 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.