

**THE METHODIST CHURCH, HONG KONG
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE,
SOCIAL WELFARE**

**AUDITORS' REVIEW REPORT AND
ANNUAL FINANCIAL REPORT**

for

THE YEAR ENDED 31 MARCH 2018

**麥永建、何麗賢會計師行有限公司
W. K. MAK & STELLA HO CPA LIMITED
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**REVIEW REPORT ON THE ANNUAL FINANCIAL REPORT OF
THE METHODIST CHURCH, HONG KONG
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE**

Review Report to the Management Committee of The Methodist Church, Hong Kong – Methodist Epworth Village Community Centre, Social Welfare (“the Centre”)

We have audited the financial statements of the Centre for the year ended 31 March 2018 and have issued an unqualified independent auditor’s report thereon dated **24 OCT 2018**

We conducted our review of the attached Annual Financial Report on pages 1 to 9 of the Centre for the year ended 31 March 2018 in accordance with Practice Note 851 “Review of the Annual Financial Reports of Non-governmental Organizations” 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 Centre, on which the above audited financial statements of the Centre 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 Centre for the year ended 31 March 2018:

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Centre; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Centre has not:
 - i. properly accounted for the receipt of Lump Sum Grant, Provident Fund, Special One-off 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 Special One-off Grant and Provident Fund arrangements during the year ended 31 March 2018.

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

W. K. MAK & STELLA HO CPA LIMITED
Certified Public Accountants

Hong Kong,
24 OCT 2018

THE METHODIST CHURCH, HONG KONG
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE

ANNUAL FINANCIAL REPORT


FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2017-18 HK\$	2016-17 HK\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	41,543,090.00	40,369,887.00
b. Provident Fund	1c	4,047,981.00	3,990,679.00
2. Special One-off Grant		-	-
3. Fee Income	2	3,087,841.76	3,115,102.40
4. Central Items	3	1,085,582.00	818,421.00
5. Rent and Rates	4	1,114,875.00	1,115,169.00
6. Other Income	5	2,877,612.18	2,551,958.09
7. Interest Received		3,205.78	2,337.29
TOTAL INCOME		53,760,187.72	51,963,553.78
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		38,792,809.91	37,934,278.19
b. Provident Fund	1c	3,627,653.67	3,428,057.45
c. Allowances		218,716.60	236,451.29
Sub-total	6	42,639,180.18	41,598,786.93
2. Other Charges	7	7,031,727.78	7,112,553.75
3. Central Items	3	922,646.64	818,421.00
4. Rent and Rates	4	1,373,355.12	1,414,890.53
5. Special One-off Grant Payments	7a	-	-
TOTAL EXPENDITURE		51,966,909.72	50,944,652.21
C. SUPPLUS/(DEFICIT) FOR THE YEAR	8	1,793,278.00	1,018,901.57

The Annual Financial Report from pages [1] to [9] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

SIGNATURE


The Rev. HO Wai – yee, Winnie
CHAIRPERSON


Mrs. CHEUNG CHU Mai-lee
GENERAL SECRETARY / NGO HEAD

DATE: 22/10/18

DATE: 22/10/18

THE METHODIST CHURCH, HONG KONG
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE

NOTES ON THE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED 31 MARCH 2018

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.

Please note that the PF 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
	HK\$	HK\$	HK\$
Subvention Received	2,332,374.00	1,715,607.00	4,047,981.00
Provident Fund Contribution Paid during the Year	2,069,838.73	1,557,814.94	3,627,653.67
Surplus / (Deficit) for the Year	262,535.27	157,792.06	420,327.33
Add: Surplus / (Deficit) b/f	727,461.85	4,032,204.32	4,759,666.17
Prior year adjustment for			
- 2015/16 (as per SWD Letter dated 27/04/2017)	(185,752.00)	7,855.00	(177,897.00)
- 2014/15 (as per SWD Letter dated 10/01/2018)	-	20,783.00	20,783.00
- 2013/14 (as per SWD Letter dated 04/07/2018)	(44,555.00)	44,555.00	-
Surplus / (Deficit) c/f	<u>759,690.12</u>	<u>4,263,189.38</u>	<u>5,022,879.50</u>

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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FOR THE YEAR ENDED 31 MARCH 2018

a. Income	<u>2017-18</u>	<u>2016-17</u>
	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	332,882.00	278,421.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	482,700.00	540,000.00
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 – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational	-	-
Therapy and Physiotherapy programmes	270,000.00	-
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	-	-
Total	<u>1,085,582.00</u>	<u>818,421.00</u>

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FOR THE YEAR ENDED 31 MARCH 2018

b. Expenditure	<u>2017-18</u>	<u>2016-17</u>
	\$	\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry Care Supplement for Residential Elderly Services	-	-
Dementia Supplement for Day Care Centres/units for the Elderly	240,788.50	278,421.00
Foster Care Allowance/Emergency Foster Care Allowance	-	-
After School Care Programme - Fee Waiving Subsidy Scheme	411,858.14	540,000.00
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 – Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational		
Therapy and Physiotherapy programmes	270,000.00	-
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	-	-
Total	<u>922,646.64</u>	<u>818,421.00</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 (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

<u>Other Income</u>	<u>2017-18</u>	<u>2016-17</u>
	HK\$	HK\$
(a) Fess and charges for services incidental to the operation of subvented services	2,863,825.78	2,536,482.09
(b) Others	13,786.40	15,476.00
	<u>2,877,612.18</u>	<u>2,551,958.09</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</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.	1	877,995.88
HK\$900,001 -HK\$1,000,000 p.a.	5	4,646,320.37
HK\$1,000,001 -HK\$1,100,000 p.a.	-	-
HK\$1,100,001 -HK\$1,200,001 p.a.	1	1,137,465.00
>HK\$1,200,000 p.a.	1	1,290,851.98

7. Other Charges The breakdown on Other Charges is as follows:

<u>Other Charges</u>	<u>2017-18</u>	<u>2016-17</u>
	HK\$	HK\$
(a) Utilities	602,062.21	657,032.47
(b) Food	1,813,807.49	1,701,511.60
(c) Administrative Expenses	405,791.02	395,957.94
(d) Stores and Equipment	628,774.23	483,081.06
(e) Repair and Maintenance	287,452.74	201,373.00
(f) Special OC Items	360,000.00	469,475.00
(g) Programme Expenses	1,748,039.10	2,135,827.34
(h) Transportation and Travelling	301,497.90	207,180.60
(i) Insurance	790,135.00	792,536.00
(j) Miscellaneous	94,168.09	68,578.74
Total	<u>7,031,727.78</u>	<u>7,112,553.75</u>

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FOR THE YEAR ENDED 31 MARCH 2018

7a. Special One-off Grant Payments Details of Special One-off Grant Payments are as follows:

<u>Special one-off Grant Payments</u>	<u>2017-18</u>	<u>2016-17</u>
	HK\$	HK\$
(a) Voluntary Retirement Scheme	-	-
(b) Compensation Scheme	-	-
(c) Staff Training and Development	-	-
(d) Other Staff-related Initiatives	-	-
Total	-	-

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

	Analysis of Reserve Fund					
	Lump Sum Grant (LSG)	Special One-off Grant	Interest Received	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	
Income						
Lump Sum Grant	45,591,071.00	-	-	-	-	45,591,071.00
Special One-off Grant	-	-	-	-	-	-
Fee Income	3,087,841.76	-	-	-	-	3,087,841.76
Other Income	2,877,612.18	-	-	-	-	2,877,612.18
Interest Received (Note (1))	-	-	3,205.78	-	-	3,205.78
Rent and Rates	-	-	-	1,114,875.00	-	1,114,875.00
Central Items	-	-	-	-	1,085,582.00	1,085,582.00
Total Income	51,556,524.94	-	3,205.78	1,114,875.00	1,085,582.00	53,760,187.72
Expenditure						
Personal Emoluments	42,639,180.18	-	-	-	-	42,639,180.18
Other Charges	7,031,727.78	-	-	-	-	7,031,727.78
Rent and Rates	-	-	-	1,373,355.12	-	1,373,355.12
Central Items	-	-	-	-	922,646.64	922,646.64
Special One-off Grant Payments	-	-	-	-	-	-
Total Expenditure	49,670,907.96	-	-	1,373,355.12	922,646.64	51,966,909.72
Surplus / (Deficit) for the Year (a) - (b)	1,885,616.98	-	3,205.78	(258,480.12)	162,935.36	1,793,278.00
Less: Surplus / (Deficit) of Provident Fund	420,327.33	-	-	-	-	420,327.33
Surplus / (Deficit) b/f (Note (2))	1,465,289.65	-	3,205.78	(258,480.12)	162,935.36	1,372,950.67
	6,965,730.51	-	-	(1,215,687.16)	751,129.63	6,501,172.98
Less: Refund to Government	8,431,020.16	-	3,205.78	(1,474,167.28)	914,064.99	7,874,123.65
- as per SWD letter dated 31 May 2017	-	-	-	(3,693.00)	-	(3,693.00)
- as per SWD letter dated 1 Dec 2017	-	-	-	(240.00)	-	(240.00)
Add: Backpayment on Jul 2017	-	-	-	169,620.00	-	169,620.00
Add / (Less): Adjustment	-	-	-	-	-	-
- as per SWD letter dated 10 Jan 2018 and reply letter dated 9 Feb 2018	306,680.18	-	-	-	(326,409.00)	(19,728.82)
- as per SWD letter dated 4 Jul 2018	165,435.13	-	-	(14,889.86)	104,564.87	255,110.14
Surplus / (Deficit) c/f	8,903,135.47	-	3,205.78	(1,323,370.14)	692,220.86	8,275,191.97

Notes:

- (1) All the interest received on LSG and PF reserve, rent and rates, central items, Special One-off Grant is 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 and all interest received in previous years are 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 (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

THE METHODIST CHURCH, HONG KONG
METHODIST EPWORTH VILLAGE COMMUNITY CENTRE, SOCIAL WELFARE

SCHEDULE FOR CENTRAL ITEMS

FOR THE YEAR ENDED 31 MARCH 2018

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3)	Deficit for the Year			Surplus b/f (Note 5)	Refund to Government	Surplus c/f (Note 6)
					Deficit (Note 3)	Deficit transferred to LSG (Note 4)	Adjusted Deficit (d) = (b) - (c)			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
6762	Dementia Supplement for Day Care Centres/Units for the Elderly	HK\$ 332,882.00	HK\$ 240,788.50	HK\$ 92,093.50	HK\$ -	HK\$ -	HK\$ -	HK\$ 92,093.50	N.A.	HK\$ 92,093.50
3061	After School Care Programme - Late Afternoon Session	482,700.00	411,858.14	70,841.86	-	N.A.	-	N.A.	N.A.	70,841.86
6677	Training Sponsorship Scheme for Master in Occupational Therapy and Master in Psychotherapy Programmes of the Hong Kong Polytechnic University	270,000.00	270,000.00	-	-	-	-	270,000.00	N.A.	270,000.00
TOTAL		1,085,582.00	922,646.64	162,935.36	-	-	-	270,000.00	N.A.	432,935.36

Notes :

- The figures for the whole financial year are extracted from the pay list for March (Final) of the financial year.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus / Deficit for each element represents the difference between subvention released and actual expenditure.
- 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. (28) in SWD/S/104/2 pt.17 dated 31 October 2017.
 - 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
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward plus surplus, if any, arising from operations in current year.
- Unit code and name are extracted from the pay list from SWD.
- The income and expenditure for the Special one-off Subsidy for Better Care for Elderly Persons with Dementia or Requiring Infirmary Care as allocated via SWD's letter ref SWD/S/E/RC/3 Pt. 7 dated 27 February 2017 should also be included in the income/expenditure of the respective items.
- 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.

THE METHODIST CHURCH, HONG KONG
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SCHEDULE FOR RENT AND RATES

FOR THE YEAR ENDED 31 MARCH 2018

Unit Code and Name		Subvention Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 3)
			HKD	HKD	HKD	HKD
4001	Epworth Integrated Youth Team	Rent (Note 3)	452,100.00	452,100.00	-	-
		Government Rent	34,384.00	50,904.00	-	16,520.00
		Rates	102,597.00	147,640.00	-	45,043.00
		Total	589,081.00	650,644.00	-	61,563.00
4020	School Social Work	Rent (Note 3)	3,993.00	6,998.40	-	3,005.40
		Rates	6,655.00	10,944.00	-	4,289.00
		Total	10,648.00	17,942.40	-	7,294.40
3986	Neighbourhood Elderly Centre	Rent (Note 3)	141,570.00	187,440.00	-	45,870.00
		Government Rent	3,490.00	8,496.00	-	5,006.00
		Rates	16,801.00	29,156.00	-	12,355.00
		Total	161,861.00	225,092.00	-	63,231.00
4021	Home Help Service (Siu Sai Wan Centre)	Rent (Note 3)	113,520.00	113,520.00	-	-
		Other Rental Item	35,520.00	76,920.00	-	41,400.00
		Rates	11,092.00	10,960.00	132.00	-
		Total	160,132.00	201,400.00	-	41,268.00
4016	Home Help Service (Shaukeiwan Centre)	Rent (Note 3)	63,360.00	94,165.00	-	30,805.00
		Government Rent	16,380.00	16,380.00	-	-
		Rates	19,718.00	23,000.00	-	3,282.00
		Total	99,458.00	133,545.00	-	34,087.00
4017	Siu Sai Wan Day Care Centre for the Elderly	Rent (Note 3)	58,600.00	91,200.00	-	32,600.00
		Government Rent	11,831.00	19,440.00	-	7,609.00
		Rates	19,718.00	28,400.00	-	8,682.00
		Total	90,149.00	139,040.00	-	48,891.00
3985	Central Administration	Rent (Note 3)	1,330.00	2,220.04	-	890.04
		Rates	2,216.00	3,471.68	-	1,255.68
		Total	3,546.00	5,691.72	-	2,145.72
Grand Total			1,114,875.00	1,373,355.12	-	258,480.12

Notes :

- The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year.
- Surplus / Deficit for each represents the difference between subvention released and actual expenditure.
- Rent includes all kinds of rent such as PHE rental, carpark rent, management fee, building maintenance fee, building maintenance fee and Government Rent.

