

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**(INCORPORATED IN HONG KONG AND LIMITED BY GUARANTEE)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**YEAR ENDED 31 MARCH 2016**

**REPORT OF THE COMMITTEE MEMBERS**

The committee members submit herewith their annual report together with the audited financial statements for the year ended 31 March 2016.

**Principal activities**

The association is a charitable organisation and is engaged in providing services, information and facilities for people with Down Syndrome and other disabilities and their families.

**Results**

The results of the association for the year ended 31 March 2016 and the state of the association's affairs as at that date are set out in the financial statements on pages 5 to 16.

**Committee members**

The committee members of the association during the year and up to the date of this report were:

Chairman	- Mr. Leung Kin Man, Michael
Vice Chairman	- Mrs. Kong Ma Yuk Kum - Mrs. Tong Hui Sim Kiu, Heidi
Hon. Secretary	- Mr. Law Ming Fai, Ben
Hon. Treasurer	- Mr. Yip Wai Ming, Patrick
Chairman of Parent Committee	- Ms. Yeung Ying Mui, Maggie
Vice-Chairman of Parent Committee	- Ms. Im Fung Kiu, Betty (appointed on 28 November 2015) - Mrs. Cheung Chui M.L., Jennifer (resigned on 28 November 2015)
Other Members	- Mr. Chor Wai Hing, Keith - Mr. Fung Yat Sang, Patrick - Mrs. Lau So King Shun - Ms. Lee Siu Chun, Daisy - Dr. Lee Chi Chiu - Dr. Li Kin Yin, Mark - Ms. Wong Hing Hing, Frazer - Mrs. Junko Sommerau

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**YEAR ENDED 31 MARCH 2016**

**Auditor**

K.W. Tam & Co. retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of K.W. Tam & Co. as auditor of the association is to be proposed at the forthcoming annual general meeting.

By order of the committee



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Mr. Leung Kin Man, Michael  
Chairman

Hong Kong, 27 OCT 2016



譚根榮會計師行  
香港九龍觀塘道 370 號  
創紀之城 3 期 20 樓 2002 室

**K.W. Tam & Co.**  
Certified Public Accountants (Practising)  
Unit 2002, 20/F, Millennium City 3,  
370 Kwun Tong Road, Kowloon,  
Hong Kong

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
THE HONG KONG DOWN SYNDROME ASSOCIATION**

香港唐氏綜合症協會  
(incorporated in Hong Kong and limited by guarantee)

We have audited the financial statements of The Hong Kong Down Syndrome Association (“the association”) set out on pages 5 to 16, which comprise the statement of financial position as at 31 March 2016, and the income statement and statement of changes in funds for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**Committee Members' Responsibility for the Financial Statements**

The committee members are responsible for the preparation of financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”) issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance, and for such internal control as the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing and with reference to Practice Note 900 (Revised) “Audit of Financial Statements Prepared in Accordance with the Small and Medium-sized Entity Financial Reporting Standard” issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee members, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
THE HONG KONG DOWN SYNDROME ASSOCIATION**

香港唐氏綜合症協會

*(incorporated in Hong Kong and limited by guarantee)*

**Opinion**

In our opinion, the financial statements of the association for the year ended 31 March 2016 are prepared, in all material respects, in accordance with the SME-FRS and have been properly prepared in compliance with the Hong Kong Companies Ordinance.



K.W. Tam & Co.  
Certified Public Accountants (Practising)  
Unit 2002, 20th Floor,  
Millennium City 3,  
370 Kwun Tong Road,  
Kowloon, Hong Kong

27 October 2016

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

	Note	2016 HK\$	2015 HK\$
<b>GENERAL FUND</b>			
Income	3	15,583,372	14,431,893
Expenditure	4	( 14,248,877 )	( 12,774,762 )
Surplus for the year		<u>1,334,495</u>	<u>1,657,131</u>
<b>DESIGNATED FUNDS</b>			
Income	9	7,973,456	6,624,419
Expenditure	9	( 9,447,445 )	( 8,149,890 )
Deficit for the year		<u>( 1,473,989 )</u>	<u>( 1,525,471 )</u>
Net (deficit)/surplus for the year	5	<u>( 139,494 )</u>	<u>131,660</u>

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

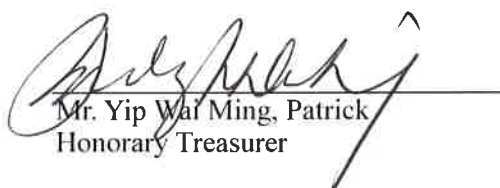
**STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2016**

	Note	2016 HK\$	2016 HK\$	2015 HK\$
<b>Non-current assets</b>				
Property, plant and equipment	8		--	--
<b>Current assets</b>				
Deposits, prepayments and account receivables		968,064		1,110,544
Cash at banks and in hand		<u>14,218,485</u>		<u>14,228,132</u>
		15,186,549		15,338,676
<b>Current liabilities</b>				
Other payables		<u>( 490,504 )</u>		<u>( 500,232 )</u>
<b>Net current assets</b>			14,696,045	14,838,444
<b>Net assets</b>			<u>14,696,045</u>	<u>14,838,444</u>
<b>Funds</b>				
General fund			1,588,914	1,173,080
Designated funds	9		7,729,016	9,059,668
Social Welfare Subvention Surpluses Account	12		3,980,229	3,278,701
Lump Sum Grant P.F. Surplus Reserve			<u>1,397,886</u>	<u>1,326,995</u>
<b>Total funds</b>			<u>14,696,045</u>	<u>14,838,444</u>

Approved on behalf of the committee by:



Mr. Leung Kin Man, Michael  
Chairman



Mr. Yip Wai Ming, Patrick  
Honorary Treasurer

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.

**THE HONG KONG DOWN SYNDROME ASSOCIATION**

香港唐氏綜合症協會

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED 31 MARCH 2016**

	General fund HK\$	Designated funds HK\$	Social welfare subvention surpluses account HK\$	Lump sum grant P.F. surplus reserve HK\$	Total HK\$
At 1 April 2014	948,867	10,576,470	1,939,075	1,429,628	14,894,040
Net surplus for the year	1,657,131	( 1,525,471 )	--	--	131,660
Refund to HKSAR government	--	--	( 13,429 )	--	( 13,429 )
Transfer net deficit from designated funds to general fund	( 8,669 )	8,669	--	--	--
LSP absorbed by lump sum grant P.F. surplus reserve	--	--	--	( 173,827 )	( 173,827 )
Transfer from general fund to social welfare subvention surpluses account	( 1,353,055 )	--	1,353,055	--	--
Transfer from general fund to lump sum grant P.F. surplus reserve	( 71,194 )	--	--	71,194	--
At 31 March 2015	1,173,080	9,059,668	3,278,701	1,326,995	14,838,444
Net deficit for the year	1,334,495	( 1,473,989 )	--	--	( 139,494 )
Refund from/(to) HKSAR government	127,897	--	( 67,001 )	( 63,801 )	( 2,905 )
Transfer net deficit from designated funds to general fund	( 143,337 )	143,337	--	--	--
Transfer from general fund to social welfare subvention surpluses account	( 768,529 )	--	768,529	--	--
Transfer from general fund to lump sum grant P.F. surplus reserve	( 134,692 )	--	--	134,692	--
At 31 March 2016	<u>1,588,914</u>	<u>7,729,016</u>	<u>3,980,229</u>	<u>1,397,886</u>	<u>14,696,045</u>

The accompanying accounting policies and explanatory notes form an integral part of, and should be read in conjunction with, these financial statements.



**THE HONG KONG DOWN SYNDROME ASSOCIATION**

**香港唐氏綜合症協會**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**ACCOUNTING POLICIES AND EXPLANATORY NOTES  
TO THE FINANCIAL STATEMENTS**

**1. Reporting entity**

The Hong Kong Down Syndrome Association (“the association”) is a charitable organisation incorporated and domiciled in Hong Kong and has its registered office and principal place of operation at Room 103-106, G/F., Wing Shui House, Lek Yuen Estate, Shatin, New Territories, Hong Kong. The association is engaged in providing services, information and facilities for people with Down Syndrome and other disabilities and their families.

**2 Significant accounting policies**

(a) Statement of compliance

The association qualifies for the reporting exemption as a small guarantee company under section 359(1)(a) of the Hong Kong Companies Ordinance (Cap. 622) and is therefore entitled to prepare and present its financial statements in accordance with the Small and Medium-sized Entity Financial Reporting Standard (“SME-FRS”) issued by the Hong Kong Institute of Certified Public Accountants.

These financial statements comply with the SME-FRS and have been prepared under the accrual basis of accounting and on the basis that the association is a going concern.

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is historical cost.

(c) Revenue

Revenue is recognised when it is probable that the economic benefits will flow to the association and when the revenue can be measured reliably, on the following bases:

- (i) Donations, subventions and members’ subscriptions are recognised as income upon receipt or when the corresponding projects or activities are held.
- (ii) Revenue from sales of goods is recognised when goods are delivered and title to the goods has been passed to customers.
- (iii) Revenue from services provided is recognised when the services are rendered.
- (iv) Interest income from bank deposits is accrued on a time-apportioned basis on the principal outstanding and at the rate applicable.

(d) Foreign exchange

The reporting currency of the association is Hong Kong Dollars, which is the currency of the primary economic environment in which the association operates.

Foreign currency transactions are converted at the exchange rate applicable at the transaction date. Foreign currency monetary items are translated into Hong Kong Dollars using exchange rates applicable at the end of the reporting period. Gains and losses on foreign exchange are recognised in the income statement.

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**2 Significant accounting policies (continued)**

(e) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

The depreciable amount of an item of property, plant and equipment is allocated on a systematic basis over its estimated useful life using the straight-line method. The principal annual rates used for depreciation are as follows:

Furniture and fixtures	33%
Office equipment	33%

(f) Impairment of assets

An assessment is made at the end of each reporting period to determine whether there is any indication of impairment or reversal of previous impairment, including items of property, plant and equipment, intangible assets and long-term investments. In the event that an asset's carrying amount exceeds its recoverable amount, the carrying amount is reduced to recoverable amount and an impairment loss is recognised in the income statement. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the recoverable amount, however not to an amount higher than the carrying amount that would have been determined (net of amortisation or depreciation), had no impairment losses been recognised for the asset in prior years.

(g) Operating leases

Leases where substantially all the risks and rewards of ownership of assets are not transferred to the lessee are accounted for as operating leases. Annual rents applicable to such operating leases are charged to the income statement on a straight-line basis over the lease term.

(h) Deposits, prepayments and account receivables

Deposits, prepayments and account receivables are stated at estimated realisable value after each debt has been considered individually. Where the payment of a debt becomes doubtful a provision is made and charged to the income statement.

(i) Designated funds

The designated funds consist of those resources which are designated by donors or approved by the committee as to the purposes for which they may be expected. Movements of designated funds during the year are described in note 9 to the financial statements.

(j) Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grants will be received and all attaching conditions will be complied with.

Government grants related to income are recognised as income over the periods necessary to match them with the related costs.

Where a refund is required under the terms of the agreement and a refund is probable, a liability is recognised for the expected amount of the refund.

**THE HONG KONG DOWNSYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**3. General Fund – Income**

	Association HK\$	Bradbury Parents Resource Centre HK\$	Employment Service Centre HK\$	WEP – Tip Top Training Centre HK\$	Tiptop Training Centre HK\$	Sunnyway On the Job Training Programme HK\$	On the Job Training Programme HK\$	2015 HK\$	2016 HK\$	2015 HK\$
Bank interest income	71,282	--	--	--	--	--	--	71,282	--	129,050
Donation received – allocation from the Community Chest	78,300	--	--	--	--	--	--	78,300	--	56,600
Long service payment received	--	--	--	--	--	--	--	--	--	642,684
Membership fee	13,050	4,378	--	--	--	--	--	17,428	--	10,562
Other donations	1,307,436	--	--	--	--	--	--	1,307,436	--	984,117
Program income	17,550	329,991	--	--	18,040	--	--	365,581	--	618,662
Program income	113,583	--	--	--	--	--	--	113,583	--	40,413
Social welfare subvention	1,512,526	3,943,024	1,823,722	85,050	5,493,869	340,315	415,943	13,614,449	--	11,562,384
Social welfare subvention	--	--	--	--	--	--	--	--	--	108,000
– FIS for mentors of employees with disabilities	--	--	--	--	--	--	--	--	--	277,137
Social welfare subvention	--	--	--	--	--	--	--	--	--	2,284
– Programme Assistants	3,308	3,005	9,000	--	--	--	--	15,313	--	--
Other income	3,308	3,005	9,000	--	--	--	--	15,313	--	--
	<u>3,117,035</u>	<u>4,280,398</u>	<u>1,832,722</u>	<u>85,050</u>	<u>5,511,909</u>	<u>340,315</u>	<u>415,943</u>	<u>15,583,372</u>	<u>14,431,893</u>	<u>14,431,893</u>

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**4. General Fund – Expenditure**

	Association HK\$	Bradbury Parents Resource Centre HK\$	Employment Service Centre HK\$	WEP – Tip Top Training Centre HK\$	Tiptop Training Centre HK\$	Sunnyway On the Job Training Programme HK\$	On the Job Training Programme HK\$	2016 HK\$	2015 HK\$
Advertisement	--	10,991	2,897	--	5,964	--	--	19,852	25,178
Audit fee	630	1,200	--	--	--	--	--	1,830	3,340
Bank charges and interest	12,326	--	--	--	--	--	--	12,326	12,465
Broadband connection	--	5,976	5,312	--	5,040	--	--	16,328	14,824
Car park rental charges	--	--	--	--	30,630	--	--	30,630	29,470
Car inspection fee	--	--	--	--	--	--	--	--	7,000
Computer expenses	97,398	11,198	--	--	4,410	--	--	113,006	137,515
Conference	1,782	--	--	--	200	--	--	1,982	3,819
Depreciation	--	--	--	--	--	--	--	--	763
DS News	34,227	--	--	--	--	--	--	34,227	14,010
Electricity and water	--	28,489	29,839	--	126,709	--	--	185,037	202,239
Electrical appliance	--	53,000	--	--	1,584	--	--	54,584	--
Food for service user	--	--	--	1,781	--	--	--	1,781	--
Furniture & fixture	26,079	1,950	--	--	10,790	--	--	38,819	--
Gratuity	--	--	--	--	--	--	--	--	407
Insurance	26,299	49,053	28,313	--	49,698	3,516	2,747	159,626	180,267
Job attachment allowance	--	--	--	--	--	8,000	8,000	16,000	4,000
Job trial allowance	--	--	--	--	--	16,587	10,384	26,971	1,958
Leasehold improvement	102,302	--	13,000	--	19,400	--	--	134,702	--
Meeting	5,002	--	--	--	--	--	--	5,002	939
MPF and P-fund contribution	75,898	146,642	82,441	--	197,866	12,184	16,014	531,045	430,996
Newspaper and periodicals	56	1,872	1,708	--	--	--	--	3,636	3,240
Office supplies and cleaning	8,614	8,368	9,505	--	47,764	--	--	74,251	288,933
Occupational therapy service	--	--	--	--	17,460	--	--	17,460	15,300
Balance c/f	390,613	318,739	173,015	1,781	517,515	40,287	37,145	1,479,095	1,376,663

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**4. General Fund – Expenditure (continued)**

	Association HK\$	Bradbury Parents Resource Centre HK\$	Employment Service Centre HK\$	WEP – Tip Top Training Centre HK\$	Tiptop Training Centre HK\$	Sunnyway On the Job Training Programme HK\$	On the Job Training Programme HK\$	2016 HK\$	2015 HK\$
Balance b/f	390,613	318,739	173,015	1,781	517,515	40,287	37,145	1,479,095	1,376,663
Other office equipment	37,164	14,152	1,520	--	11,163	--	--	63,999	--
Postage	2,577	16,013	1,301	--	1,680	--	--	21,571	22,366
Printing and stationery	16,931	32,448	17,659	2,235	31,812	--	--	101,085	81,752
Program expenses – community chest	194,308	--	--	--	--	--	--	194,308	--
Program expenses	218,319	467,056	71,493	--	97,509	--	--	854,377	872,731
Programme Assistants salaries and provident fund	--	--	--	--	--	--	--	--	275,563
Project refund to QEFMH	--	--	--	--	--	--	--	--	15,015
Promotion and advertising	65,401	--	293	--	5,770	--	--	71,464	--
Raw material	--	--	--	--	330	--	--	330	10,549
Resource & toy library	--	510	--	--	--	--	--	510	--
Rent and rates	122,887	123,044	59,105	--	421,480	--	--	726,516	727,452
Repair and maintenance	73,422	32,801	84,604	--	67,195	--	--	258,022	115,249
Salaries and allowances	1,785,144	2,602,177	1,611,093	--	3,344,653	243,668	321,828	9,908,563	8,832,902
Souvenir	57,750	--	--	--	--	--	--	57,750	--
Subscription fee	9,234	--	--	--	--	--	--	9,234	6,337
Sundry expenses	2,247	556	345	--	1,300	--	--	4,448	13,676
Telephone and fax	--	11,321	6,384	--	10,841	--	--	28,546	26,606
Trainee incentive allowance	--	--	--	27,356	403,498	--	--	430,854	376,891
Training program material	12,435	--	--	--	--	--	--	12,435	--
Travelling and entertainment	4,564	1,612	15,566	--	3,152	--	--	24,894	20,565
Volunteer allowance	--	876	--	--	--	--	--	876	445
	<u>2,992,996</u>	<u>3,621,305</u>	<u>2,042,378</u>	<u>31,372</u>	<u>4,917,898</u>	<u>283,955</u>	<u>358,973</u>	<u>14,248,877</u>	<u>12,774,762</u>

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**5. Net (deficit)/surplus for the year**

Net (deficit)/surplus for the year is arrived at after charging:

	2016 HK\$	2015 HK\$
(a) Staff costs:		
Contributions to defined contribution plan	803,985	627,221
Salaries and other staff costs	<u>14,819,668</u>	<u>12,876,578</u>
	<u>15,623,653</u>	<u>13,503,799</u>
(b) Other items:		
Auditor's remuneration	4,485	5,916
Depreciation	<u>--</u>	<u>763</u>

**6. Committee members' remuneration**

Committee members' remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance is follow:

	2016 HK\$	2015 HK\$
Fees	--	--
Contributions to defined contribution plan	--	--
Other emoluments	<u>--</u>	<u>--</u>
	<u>--</u>	<u>--</u>

**7. Income tax**

No provision for Hong Kong Profits Tax has been made as the association is exempted from tax under section 88 of the Inland Revenue Ordinance.

**8. Property, plant and equipment**

	Furniture and fixtures HK\$	Office equipment HK\$	Total HK\$
Cost:			
At 1 April 2015			
and at 31 March 2016	31,806	178,072	209,878
Accumulated depreciation:			
At 1 April 2015			
and at 31 March 2016	<u>31,806</u>	<u>178,072</u>	<u>209,878</u>
Net book value:			
At 31 March 2016	<u>--</u>	<u>--</u>	<u>--</u>
At 31 March 2015	<u>--</u>	<u>--</u>	<u>--</u>

**THE HONG KONG DOWN SYNDROME ASSOCIATION**  
**香港唐氏綜合症協會**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**9. Designated Funds**

	Note	Balance brought forward HK\$	Income HK\$	Expenditure HK\$	Transfer from/(to) General Fund (i) HK\$	Balance carried forward HK\$
Adult Education		27,317	102,084	( 97,325 )	--	32,076
Ageing Services to people with Down Syndrome		933,611	--	--	--	933,611
Arts Development Fund		724,526	100	( 30,740 )	--	693,886
Downs Dancing Team		40,156	950	( 3,264 )	--	37,842
Downs Football School		538,167	15,105	( 32,595 )	--	520,677
Dr. Brian Stratford Research & Development Fund		289,334	--	--	--	289,334
English Speaking Group		12,177	5,590	( 8,816 )	--	8,951
IP Project		264,941	1,316,170	( 1,343,224 )	--	237,887
DS Centre		865,717	1,014,445	( 1,336,440 )	--	543,722
Rover Group						
- 84th Kowloon Scout Group		4,071	7,960	( 5,646 )	--	6,385
Scout Group						
- 84th Kowloon Scout Group		19,607	8,155	( 1,675 )	--	26,087
Stevie Memorial Fund		99,235	--	--	--	99,235
Support Group for Parents of Children with Mental Handicap		( 1,501 )	--	--	-- (	1,501 )
Social Welfare Development Fund (SWDF) Phase 2	10	422,683	131,040	( 336,678 )	--	217,045
SWD Lotteries Fund - Block Grant	11	30,785	186,003	( 214,290 )	--	2,498
Swimming Team Special		( 43,134 )	345,807	( 227,376 )	--	75,297
SweetieLand		496,250	38,490	( 690,879 )	156,139	-
The Down's Cantonese Opera		29,831	6,300	( 8,970 )	--	27,161
The Hong Kong Jockey Club Charities Trust - Share Project		( 56,317 )	729,051	( 648,013 )	--	24,721
Trainee Allowance Fund		4,342,357	3,720,385	( 4,135,876 )	--	3,926,866
Venture Group of 84 Kowloon Scout Group		15,473	15,279	( 12,269 )	--	18,483
Volunteer Pioneer Group		4,382	--	( 49 )	--	4,333
Flag Day		--	59,183	( 59,183 )	--	--
Bradbury Parents Resource Centre-Renovation		--	233,939	( 221,137 )	( 12,802 )	--
One off Grant		--	37,420	( 33,000 )	--	4,420
		<u>9,059,668</u>	<u>7,973,456</u>	<u>( 9,447,445 )</u>	<u>143,337</u>	<u>7,729,016</u>

(i) Certain surpluses/deficits were transferred to General Fund.

**THE HONG KONG DOWN SYNDROME ASSOCIATION**

香港唐氏綜合症協會

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**10. Social Welfare Development Fund (SWDF) Phase 2**

	HK\$	HK\$
Balance of SWDF brought forward from the previous financial year		422,683
Allocation from SWDF during the year		131,000
Interest received		40
Expenditure during the year		
Expenditure for projects under scope A (i)	119,139	
Expenditure for projects under scope A (Non-IT) (ii)	--	
Expenditure for projects under scope B (IT) (ii)	104,100	
Expenditure for projects under scope C (iii)	95,939	
Expenditure for administrative support	<u>17,500</u>	
Total expenditure during the year		<u>( 336,678 )</u>
Balance carried forward to the next financial year		<u>217,045</u>
(i) Scope A – Training and professional development programmes		
(ii) Scope B – Business system upgrading projects		
(iii) Scope C – Studies		

**11. SWD Lotteries Fund – Block Grant**

	HK\$	HK\$
Balance of Block Grant Reserve brought forward from the previous financial year		30,785
Block Grant received during the year	186,000	
Interest income received	<u>3</u>	
		186,003
Expenditure during the year		
Minor Works Projects	61,948	
Furniture and Equipment	152,242	
Bank charges	<u>100</u>	
		<u>( 214,290 )</u>
		2,498
Contribution from non-governmental organisation to cover the deficit		<u>--</u>
Balance of Block Grant Reserve carried forward to the next financial year		<u>2,498</u>