

**QUEEN ELIZABETH
FOUNDATION**

FOR THE

MENTALLY HANDICAPPED

**REPORT AND ACCOUNTS
2018-2019**

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**MEMBERSHIP OF THE COUNCIL OF
THE QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED 2018-19**

Chairman

Mr HUI Chung-shing, Herman, S.B.S., M.H., J.P.

Members

Mr CHANG Wai-tak, Eddie

Ms CHUNG Wai-man, Jasmine

Dr FAN Tak-wing

Ms HUI Sim-kiu, Heidi

Ms KWAN Sau-ha

Mr LAM Man-wing, Edwin

Ms LIU Po-chu

Mr LO Siu-kit

Ms NG Ching-man, Aimee

Ms NG Fung-ching

Secretary for Home Affairs or his representative

Permanent Secretary for Education or her representative

Director of Social Welfare or her representative

Commissioner for Rehabilitation or his representative

Secretary

Chief Executive Officer (Rehabilitation)

Labour and Welfare Bureau

Government Secretariat

**MEMBERSHIP OF THE FINANCE COMMITTEE OF
THE COUNCIL OF
THE QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED 2018-19**

Chairman

Ms KWAN Sau-ha

Members

Mr CHANG Wai-tak, Eddie

Mr LAM Man-wing, Edwin

Ms LIU Po-chu

Mr LO Siu-kit

Commissioner for Rehabilitation or his representative

Secretary

Executive Officer (Rehabilitation) 2

Labour and Welfare Bureau

Government Secretariat

**REPORT OF THE CHAIRMAN OF THE COUNCIL OF THE
QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED 2018-19**

Queen Elizabeth Foundation for the Mentally Handicapped

The Queen Elizabeth Foundation for the Mentally Handicapped was established in July 1988 under the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance (Chapter 399) with the purpose of furthering the welfare, education and training of the mentally handicapped in Hong Kong and promoting their employment prospects. The assets of the Foundation consist of the net profit of \$30 million from the sale of gold coins to commemorate the Queen's visit to Hong Kong in 1986, a donation of \$30 million from the Hong Kong Jockey Club, a further matching contribution of \$30 million from general revenue and a donation of \$1 million from the Shaw Foundation.

2. The Council of the Foundation was formed in August 1988 under Section 5 of the Ordinance to apply the Foundation's income and assets for carrying out the purpose of the Foundation and to determine and perform all matters in this regard under Section 6 of the Ordinance. This is, however, subject to the provision that a sum of \$81 million shall be reserved for investment. Following the first Council Meeting held on 30 August 1988, a Finance Committee of the Council was set up under Section 7 of the Ordinance to advise the Council on the investment of the Foundation assets and income as specified under Section 6(3) of the Ordinance. The Foundation assets are managed by Jardine Fleming Asset Management Limited. The Finance Committee determines the investment strategies and monitors the performance of the fund manager.

Ambit of the Foundation

3. Normally, applications for grants are invited once a year or as decided by the Council. Any bona fide non-governmental organisations, non-profit making self-help groups of persons with disabilities that have been registered in Hong Kong for at least 3 years¹ and government departments may submit applications for grants from the Foundation for projects or activities that are within the ambit of the statutory purposes of the Foundation. Examples of the kind of projects or activities which the Foundation may sponsor are:-

- (a) minor capital works projects;
- (b) capital expenditure on items not subvented in a general scale by relevant government departments;
- (c) home-based or community rehabilitation services for persons with severe intellectual disability and those without immediate post-school placement opportunities;
- (d) programmes for improving and upgrading services for persons with intellectual disability;
- (e) innovative projects that would improve the rehabilitation services of persons with intellectual disability;
- (f) training of rehabilitation workers for persons with intellectual disability;
and
- (g) public education to promote understanding and positive attitudes towards persons with intellectual disability.

¹ For the purpose of application for grants from this Fund, a non-profit making self-help group should be an organisation that has been registered in Hong Kong under the Societies Ordinance (Cap. 151) or the Companies Ordinance (Cap. 622), and by virtue of its non-profit making/charitable nature, been granted tax exemption status by the Commissioner of Inland Revenue under Section 88 of the Inland Revenue Ordinance (Cap. 112), for **at least 3 years**.

4. The disbursement criteria and guidelines for the assessment of applications are reviewed regularly in the light of experience and the prevailing social and economic situation. To ensure that the grants are giving good value for money, all applications would be considered having regard to their maximum cost-effectiveness and extent of benefits to be achieved. In general, while each case would be considered on its own merits, preference would be given to innovative projects, or those which agencies may have difficulties in obtaining government subventions or funds from other sources.

Accounts

5. The Report of the Director of Audit to the Legislative Council, and the statement of the accounts of the Queen Elizabeth Foundation for the Mentally Handicapped for the year ended 31 March 2019 are at pages 7 to 9 and 10 to 26 respectively.

Investments

6. Details of investments as at 31 March 2019 are shown in Schedules 1 on page 27.

Grants

7. Details of grants approved and disbursed in 2018-19 are shown in the List of Grant Disbursement in Schedule 2 on pages 28 to 39.

Projects completed in 2018-19

8. Details of projects completed in 2018-19 are shown in the List of Projects Completed in 2018-19 in Schedule 3 on pages 40 to 54.

(signed)
(HUI Chung-shing, Herman)
Chairman
Council of the
Queen Elizabeth Foundation
for the Mentally Handicapped
30 September 2019

Report of the Director of Audit



Audit Commission

The Government of the Hong Kong Special Administrative Region

Independent Auditor's Report To the Legislative Council

Opinion

I certify that I have audited the financial statements of the Queen Elizabeth Foundation for the Mentally Handicapped ("the Foundation") set out on pages 4 to 20, which comprise the balance sheet as at 31 March 2019, and the income and expenditure account, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of the Foundation as at 31 March 2019, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with section 12(1)(b) of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance (Cap. 399).

Basis for opinion

I conducted my audit in accordance with section 12(3) of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Foundation in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Council of the Queen Elizabeth Foundation for the Mentally Handicapped for the financial statements

The Council of the Queen Elizabeth Foundation for the Mentally Handicapped ("the Council") is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and section 12(1)(b) of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit 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 Foundation's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council;

- conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



LIANG Kar-lun, Ken
Principal Auditor
for Director of Audit

30 September 2019

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019 HK\$	2018 HK\$
Current assets			
Financial assets measured at fair value through income and expenditure account	3	212,399,645	-
Financial assets at fair value through profit or loss	4	-	213,161,981
Accounts receivable	5	1,608	148
Cash and cash equivalents	6	3,683,207	10,971,985
		<u>216,084,460</u>	<u>224,134,114</u>
Current liabilities			
Accounts payable		(173,176)	(225,891)
		<u>215,911,284</u>	<u>223,908,223</u>
Accumulated fund			
Capital Account		92,396,700	92,396,700
General Reserve		110,726,468	118,186,790
Special Reserve for Grants		12,788,116	13,324,733
		<u>215,911,284</u>	<u>223,908,223</u>



(HUI Chung-shing)
Chairman
Council of the
Queen Elizabeth Foundation
for the Mentally Handicapped

30 SEP 2019

The accompanying notes 1 to 15 form part of these financial statements.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 HK\$	2018 HK\$
Income			
Interest	7	17,856	2,115
Refund of grants		217,961	98,850
Net realised and revaluation gains on financial assets measured at fair value through income and expenditure account	8	2,335,951	-
Gains on financial assets at fair value through profit or loss	9	-	27,878,356
Foreign exchange gains		36,524	1,140,121
		<u>2,608,292</u>	<u>29,119,442</u>
		-----	-----
Expenditure			
Grants		(10,036,720)	(10,935,810)
Miscellaneous expenses	10	(568,511)	(791,125)
		<u>(10,605,231)</u>	<u>(11,726,935)</u>
		-----	-----
(Deficit)/Surplus for the year		(7,996,939)	17,392,507
Other comprehensive income		-	-
		<u>-</u>	<u>-</u>
		-----	-----
Total comprehensive (loss)/income for the year		<u>(7,996,939)</u>	<u>17,392,507</u>
		=====	=====

The accompanying notes 1 to 15 form part of these financial statements.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2019**

	Capital Account HK\$	General Reserve HK\$	Special Reserve for Grants HK\$	Total HK\$
Balance at 31 March 2017	92,396,700	98,403,472	15,715,544	206,515,716
Total comprehensive income for 2017-18	-	17,392,507	-	17,392,507
Write back to General Reserve	-	1,935,305	(1,935,305)	-
Transfer from Special Reserve for Grants	-	455,506	(455,506)	-
	-	-	-	-
Balance at 31 March 2018	92,396,700	118,186,790	13,324,733	223,908,223
Total comprehensive loss for 2018-19	-	(7,996,939)	-	(7,996,939)
Write back to General Reserve	-	1,459,174	(1,459,174)	-
Transfer to Special Reserve for Grants	-	(922,557)	922,557	-
Balance at 31 March 2019	92,396,700	110,726,468	12,788,116	215,911,284

The accompanying notes 1 to 15 form part of these financial statements.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 HK\$	2018 HK\$
Cash flows from operating activities			
(Deficit)/Surplus for the year		(7,996,939)	17,392,507
Net realised and revaluation gains on financial assets measured at fair value through income and expenditure account		(2,335,951)	-
Gains on financial assets at fair value through profit or loss		-	(27,878,356)
Interest		(17,856)	(2,115)
Foreign exchange gains		(36,524)	(1,140,121)
Decrease in accounts payable		(52,715)	(41,597)
Net cash used in operating activities		<u>(10,439,985)</u>	<u>(11,669,682)</u>
Cash flows from investing activities			
Purchase of financial assets measured at fair value through income and expenditure account		(33,259,353)	-
Purchase of financial assets at fair value through profit or loss		-	(125,912,091)
Proceeds from disposal of financial assets measured at fair value through income and expenditure account		36,393,720	-
Proceeds from disposal of financial assets at fair value through profit or loss		-	138,663,904
Interest received		16,396	1,991
Net cash generated from investing activities		<u>3,150,763</u>	<u>12,753,804</u>
Net (decrease)/increase in cash and cash equivalents		<u>(7,289,222)</u>	<u>1,084,122</u>
Cash and cash equivalents at beginning of year		10,971,985	9,898,044
Effects of exchange rate changes on cash and cash equivalents		444	(10,181)
Cash and cash equivalents at end of year	6	<u><u>3,683,207</u></u>	<u><u>10,971,985</u></u>

The accompanying notes 1 to 15 form part of these financial statements.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

1. General

The purpose of the Queen Elizabeth Foundation for the Mentally Handicapped (the Foundation) is the furtherance of the welfare, education and training of the mentally handicapped in Hong Kong, and the promotion of their employment prospects.

The Foundation is incorporated and domiciled in Hong Kong under the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance (Cap. 399). The address of its registered office is 11/F, West Wing, Central Government Offices, 2 Tim Mei Avenue, Tamar, Hong Kong.

The financial statements are presented in Hong Kong dollars, which is the same as the functional currency of the Foundation.

2. Significant accounting policies

(a) Statement of compliance

The financial statements have been prepared in accordance with section 12(1)(b) of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance and all applicable Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA).

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Foundation. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Foundation for the current and prior accounting periods reflected in these financial statements.

(b) Basis of preparation of the financial statements

The financial statements have been prepared on an accrual basis and under the historical cost convention except that investments in equity funds and bond funds are stated at fair value as explained in the accounting policies set out in note 2(d) below.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

2. Significant accounting policies (continued)

(c) Changes in accounting policies

The HKICPA has issued a number of new HKFRSs and amendments to HKFRSs that are first effective for the current accounting period of the Foundation. Of these, the Foundation has adopted the requirements of HKFRS 9 “Financial Instruments” from 1 April 2018.

HKFRS 9 replaces Hong Kong Accounting Standard (HKAS) 39 “Financial Instruments: Recognition and Measurement”. It sets out the requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

The Foundation has applied HKFRS 9 retrospectively to items that existed as at 1 April 2018 in accordance with the transition requirements without restating comparative information (i.e. the comparative information continues to be reported under HKAS 39). The carrying amounts of the items as at 1 April 2018 have not been impacted by the initial application of HKFRS 9.

Further details of the nature and effect of the changes to previous accounting policies are set out below:

(i) Classification of financial assets and financial liabilities

HKFRS 9 categorises financial assets into three principal classification categories: measured at amortised cost, at fair value through other comprehensive income and at fair value through profit or loss. These supersede HKAS 39’s categories of held-to-maturity investments, loans and receivables, available-for-sale financial assets and financial assets at fair value through profit or loss. The classification of financial assets under HKFRS 9 is based on the business model under which the financial asset is managed and its contractual cash flow characteristics.

The following table shows the classification categories for the Foundation’s financial assets under HKAS 39 and HKFRS 9.

Financial assets	Classification under HKAS 39	Classification under HKFRS 9
Cash and cash equivalents	Loans and receivables	Financial assets at amortised cost
Accounts receivable	Loans and receivables	Financial assets at amortised cost
Investments in equity funds and bond funds	Financial assets at fair value through profit or loss	Financial assets measured at fair value through income and expenditure account (Note)

Note: This is equivalent to the term “fair value through profit or loss” under HKFRS 9.

The carrying amounts of the Foundation’s financial assets as at 1 April 2018 were the same as those as at 31 March 2018.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

2. Significant accounting policies (continued)

(c) Changes in accounting policies (continued)

(i) Classification of financial assets and financial liabilities (continued)

The measurement categories for all financial liabilities remain the same. The carrying amounts for all financial liabilities as at 1 April 2018 have not been impacted by the initial application of HKFRS 9.

(ii) Credit losses and impairment

HKFRS 9 replaces the “incurred loss” model in HKAS 39 with the “expected credit loss” model. The expected credit loss model requires an ongoing measurement of credit risk associated with a financial asset and therefore recognises expected credit losses earlier than under the “incurred loss” accounting model in HKAS 39. The Foundation applies the new expected credit loss model to the financial assets measured at amortised cost. The initial application of the new impairment requirements had no impact on the carrying amounts of the financial assets as at 1 April 2018.

(d) Financial assets and financial liabilities

(i) Initial recognition

Financial assets and financial liabilities are recognised on the date the Foundation becomes party to the contractual provisions of the financial instruments. They are initially stated at fair value plus or minus transaction costs that are directly attributable to the acquisition of financial assets or issue of financial liabilities, except for those financial instruments measured at fair value through income and expenditure account for which transaction costs are recognised directly in the income and expenditure account. An explanation of how the Foundation determines the fair value of financial instruments is set out in note 13(b). Purchases and sales of investments are recognised using trade date accounting.

(ii) Categorisation and subsequent measurement from 1 April 2018

Financial instruments measured at fair value through income and expenditure account

This category comprises equity funds and bond funds. They are held within a business model in which they are managed and their performance is evaluated on a fair value basis. They are subsequently measured at fair value. Changes in fair value are recognised in the income and expenditure account in the period in which they arise.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

2. Significant accounting policies (continued)

(d) Financial assets and financial liabilities (continued)

(ii) Categorisation and subsequent measurement from 1 April 2018 (continued)

Financial assets measured at amortised cost

These comprise cash and cash equivalents and accounts receivable. They are held for the collection of contractual cash flows which represent solely payments of principal and interest. They are subsequently measured at amortised cost, net of loss allowance, if any (note 2(d)(v)).

Financial liabilities measured at amortised cost

This category comprises accounts payable. They are subsequently measured at amortised cost.

(iii) Categorisation and subsequent measurement before 1 April 2018

The Foundation's financial assets and financial liabilities included financial assets at fair value through profit or loss, accounts receivable, cash and cash equivalents, and accounts payable.

Financial assets classified as held for trading were included in the category "financial assets at fair value through profit or loss". Financial assets were classified as held for trading if they were acquired for the purpose of sale in the near term. Financial assets under this category were carried at fair value. Changes in fair values were recognised in the income and expenditure account in the period in which they arose. Upon disposal, the difference between the net proceeds and the carrying value was included in the income and expenditure account.

For all other financial assets, they were subsequently measured at amortised cost using the effective interest method, less impairment losses, if any (note 2(d)(vi)). Financial liabilities were subsequently measured at amortised cost using the effective interest method.

(iv) Derecognition

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

A financial liability is derecognised when the obligation specified in the contract is discharged, is cancelled or expires.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

2. Significant accounting policies (continued)

(d) Financial assets and financial liabilities (continued)

(v) Impairment of financial assets from 1 April 2018

For cash and cash equivalents and accounts receivable, the Foundation measures the expected credit losses to determine the loss allowance required to be recognised. Financial assets measured at fair value through income and expenditure account are not subject to the expected credit loss assessment.

Expected credit losses are a probability-weighted estimate of credit losses. They are based on the difference between the contractual cash flows due in accordance with the contract and the cash flows that the Foundation expects to receive, discounted at the effective interest rate. They are measured on either of the following bases:

- 12-month expected credit losses (for financial instruments for which there has not been a significant increase in credit risk since initial recognition): these are losses that are expected to result from possible default events within the 12 months after the reporting date; or
- lifetime expected credit losses (for financial instruments for which there has been a significant increase in credit risk since initial recognition): these are losses that are expected to result from all possible default events over the expected life of the financial instrument.

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Foundation compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this assessment, the Foundation considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Foundation in full; or (ii) the financial assets is 90 days past due. The Foundation considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

(vi) Impairment of financial assets before 1 April 2018

The carrying amounts of financial assets measured at amortised cost were reviewed at each reporting date to determine whether there was objective evidence of impairment. If any such evidence existed, an impairment loss was recognised in the income and expenditure account as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. If in a subsequent period, the amount of such impairment loss decreased and the decrease could be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss was reversed through the income and expenditure account. A reversal of impairment losses was limited to the asset's carrying amount that would have been determined had no impairment losses been recognised in prior years.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

2. Significant accounting policies (continued)

(e) Foreign currency translation

Hong Kong dollar is the currency of the primary economic environment in which the Foundation operates. Foreign currency transactions during the year are translated into Hong Kong dollars at the exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the exchange rates ruling at the reporting date. Exchange gains and losses are dealt with in the income and expenditure account.

(f) Revenue recognition

Interest income is recognised as it accrues using the effective interest method.

(g) Grants

Grants, which are approved by the Council, are accounted for as and when they fall due for payment.

Refund of grants is recognised when the right to receive payment is established.

(h) Income tax

The Foundation is a charitable institution and is exempted from income tax under Section 88 of the Inland Revenue Ordinance (Cap. 112).

(i) Cash and cash equivalents

Cash and cash equivalents include cash at bank and deposits with a fund manager with original maturities of three months or less from the date of placement.

3. Financial assets measured at fair value through income and expenditure account

	2019	2018
	HK\$	HK\$
(a) Equity investments – at fair value		
Equity funds – unlisted	105,713,277	-
(b) Debt investments – at fair value		
Bond funds – unlisted	<u>106,686,368</u>	<u>-</u>
	<u>212,399,645</u>	<u>-</u>

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

4. Financial assets at fair value through profit or loss

	2019 HK\$	2018 HK\$
(a) Equity investments – at fair value		
Equity funds – unlisted	-	117,875,055
(b) Debt investments – at fair value		
Bond funds – unlisted	-	95,286,926
	<u>-</u>	<u>213,161,981</u>

5. Accounts receivable

The amounts of the Foundation's accounts receivable are all expected to be recovered within one year.

All the Foundation's debtors were neither past due nor impaired as at 31 March 2019 and 2018.

6. Cash and cash equivalents

	2019 HK\$	2018 HK\$
Current accounts with a fund manager	2,282,540	2,638,035
Cash at bank	1,400,667	8,333,950
	<u>3,683,207</u>	<u>10,971,985</u>

7. Interest

	2019 HK\$	2018 HK\$
Interest on current accounts with a fund manager and bank deposits	17,856	2,115
	<u>17,856</u>	<u>2,115</u>

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

8. Net realised and revaluation gains on financial assets measured at fair value through income and expenditure account

	2019 HK\$	2018 HK\$
Realised losses on disposal	(1,884,999)	-
Unrealised holding gains due to changes in fair values	<u>4,220,950</u>	<u>-</u>
	<u><u>2,335,951</u></u>	<u><u>-</u></u>

9. Gains on financial assets at fair value through profit or loss

	2019 HK\$	2018 HK\$
Realised gains on disposal	-	17,537,073
Unrealised holding gains due to changes in fair values	<u>-</u>	<u>10,341,283</u>
	<u><u>-</u></u>	<u><u>27,878,356</u></u>

10. Miscellaneous expenses

	2019 HK\$	2018 HK\$
Securities and transaction charges	1,770	1,533
Fund managers' fees	524,161	697,192
Professional fees	40,600	92,400
Sundry expenses	<u>1,980</u>	<u>-</u>
	<u><u>568,511</u></u>	<u><u>791,125</u></u>

11. Capital management

The Foundation's primary objectives when managing capital are to safeguard the Foundation's ability to continue as a going concern so that it can continue to provide adequate financial resources for the provision of grants for the benefits of the mentally handicapped.

The Foundation defines "capital" as including all components of the Accumulated fund.

The Foundation's capital structure is regularly reviewed and managed by the Council. During the year, the Foundation's strategy, which was the same as that in 2018, was to maintain an adjusted net debt-to-capital ratio of no more than 3%. In order to maintain the capital structure, the Foundation may adjust the investment guidelines in order to maintain steady income from the investments.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

11. Capital management (continued)

	2019 HK\$	2018 HK\$
Current liabilities	173,176	225,891
Less: Cash and cash equivalents	<u>(3,683,207)</u>	<u>(10,971,985)</u>
Net surplus	<u>(3,510,031)</u>	<u>(10,746,094)</u>
Total accumulated fund / capital	<u>215,911,284</u>	<u>223,908,223</u>
Debt-to-capital ratio	<u>0%</u>	<u>0%</u>

The Foundation is not subject to externally imposed capital requirements.

12. Financial risk management

Exposure to credit, liquidity, interest rate and foreign currency risk arises in the normal course of the Foundation's operations. These risks are limited by the Council's policies and practices described below.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Foundation does not provide any guarantees which expose the Foundation to credit risk.

The Foundation's credit risk is primarily attributable to bank deposits. To minimise the credit risks arising from bank deposits, all bank deposits are placed with reputable licensed banks in Hong Kong. Hence, the credit risk associated with bank deposits is considered to be low. As such, the credit risk on these financial instruments is assessed as not having increased significantly since initial recognition and the Foundation determines the loss allowance required to be recognised based on 12-month expected credit losses.

The credit quality of bank balances, analysed by the ratings designated by Moody's or their equivalents, at the reporting date is shown below:

	2019 HK\$	2018 HK\$
Bank balances, by credit rating:		
Aa1 to Aa3	3,683,207	8,333,950
A1 to A3	<u>-</u>	<u>2,638,035</u>
	<u>3,683,207</u>	<u>10,971,985</u>

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

12. Financial risk management (continued)

(a) Credit risk (continued)

The Foundation has estimated that 12-month expected credit losses on these financial instruments are immaterial and considers that no loss allowance is required.

The maximum exposure to credit risk as at the reporting date in relation to each class of financial assets is the carrying amount of those assets as stated in the balance sheet.

(b) Liquidity risk

The Foundation's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash and readily realisable marketable securities to finance the Foundation's operations and mitigate the effects of fluctuations in cash flows.

As at 31 March 2019, the remaining contractual maturities of all financial liabilities, based on contractual undiscounted cash flows and the earliest date on which the Foundation can be required to pay, were one year or less (2018: one year or less).

(c) Interest rate risk

Interest rate risk is the risk of loss arising from changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate because of changes in market interest rates. The Foundation's bank deposits are exposed to fair value interest rate risk because their fair values will generally fall when market interest rates increase. However, since they are stated at amortised cost, changes in market interest rates will not affect their carrying amounts and the Foundation's deficit and equity.

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Foundation's exposure to cash flow interest rate risk is small as interest income from financial instruments bearing interest at floating rates is not significant.

(d) Price risk

The Foundation is exposed to financial risk arising from change in market prices of investments in equity funds and bond funds.

The Council considers price risk is minimised as the investment portfolio is diversified in terms of geographical and industry distribution and is managed by a reputable fund manager.

If the market prices of these investments had been 10% higher/lower, the deficit for the year would have decreased/increased and the General Reserve of the Foundation would have increased/decreased by HK\$21,240,000 (2018: the surplus for the year and the General Reserve of the Foundation would have increased/decreased by HK\$21,316,000). The sensitivity analysis is based on the carrying amounts of equity funds and bond funds held by the Foundation as at the reporting date with all other variables held constant.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

12. Financial risk management (continued)

(e) Currency risk

The Foundation is exposed to currency risks arising from investments in equity funds and bond funds and the current accounts with a fund manager that are denominated in currencies other than Hong Kong dollars. The overall currency positions are monitored by the fund manager of the Foundation.

At the reporting date, the total of investments in equity funds and bond funds and the current accounts with a fund manager held in currencies other than Hong Kong dollars were as follows:

	2019	Equivalent in HK\$
	Amount	
United States dollars	21,327,066	<u>167,417,465</u>
	2018	Equivalent in HK\$
	Amount	
United States dollars	21,466,819	<u>168,478,039</u>

As Hong Kong dollar is pegged to the US dollar within a narrow range, it is considered that the Foundation had no significant exposure to foreign currency risk relating to this currency.

13. Fair value measurement

(a) Fair value hierarchy of financial instruments

The following table presents the carrying values of financial instruments measured at fair value at the reporting date on a recurring basis, categorised into the three-level fair value hierarchy as defined in HKFRS 13 “Fair Value Measurement”.

	2019	Total HK\$
	Level 2 HK\$	
Financial assets measured at fair value through income and expenditure account		
Equity funds	105,713,277	105,713,277
Bond funds	<u>106,686,368</u>	<u>106,686,368</u>
	<u>212,399,645</u>	<u>212,399,645</u>

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

13. Fair value measurement (continued)

(a) Fair value hierarchy of financial instruments (continued)

	2018	
	Level 2	Total
	HK\$	HK\$
Financial assets at fair value through profit or loss		
Equity funds	117,875,055	117,875,055
Bond funds	95,286,926	95,286,926
	<u>213,161,981</u>	<u>213,161,981</u>

No financial instruments were classified under Level 1 or Level 3.

The three levels of the fair value hierarchy are:

Level 1: fair values are quoted prices (unadjusted) in active markets for identical financial instruments at the measurement date;

Level 2: fair values are determined with inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3: fair values are determined with inputs that are not based on observable market data (unobservable inputs).

(b) Valuation techniques and key inputs

The fair values of unlisted financial instruments classified under Level 2 are determined using quotations from the fund manager of the Foundation.

All other financial assets and financial liabilities are stated in the balance sheet at amounts equal to or not materially different from their fair values.

14. Cost of administering the Foundation

The cost of administering the Foundation, other than the cost of employment of assistants and advisers under section 8 of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance, has been borne by the Government of the Hong Kong Special Administrative Region in accordance with section 14 of the Queen Elizabeth Foundation for the Mentally Handicapped Ordinance.

**QUEEN ELIZABETH FOUNDATION
FOR THE MENTALLY HANDICAPPED**

NOTES TO THE FINANCIAL STATEMENTS

15. Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2019

Up to the date of issue of the financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2019 and which have not been early adopted in the financial statements. The Foundation is in the process of making an assessment of the impact expected of these amendments, new standards and interpretations in the period of initial application. So far, it has concluded that the adoption of them is unlikely to have a significant impact on the Foundation's financial performance and financial position.

QUEEN ELIZABETH FOUNDATION FOR THE MENTALLY HANDICAPPED
SCHEDULE 1 - STATEMENT OF INVESTMENTS UNDER THE CUSTODY OF
JF ASSET MANAGEMENT LIMITED AS AT 31 MARCH 2019

	<u>NO. OF SHARES</u>	<u>MARKET PRICE</u>	<u>MARKET VALUE</u>	<u>MARKET VALUE</u>
<u>EQUITY INVESTMENTS – AT FAIR VALUE</u>				
<u>Equity Fund - Unlisted</u>				
			HKD	HKD
JPMorgan SAR Hong Kong Fund	528,527.243	84.89		46,564,478
			USD	USD
JPMorgan SAR Japan Fund	26,052.568	31.51	820,916	6,444,194
JPMorgan SAR Asian Fund	55,027.308	74.74	4,112,741	32,285,017
JPMorgan SAR European Fund	26,833.787	31.04	832,921	6,538,428
JPMorgan SAR American Fund	51,359.302	34.43	1,768,301	13,881,161
			7,534,879	59,148,800
TOTAL EQUITY INVESTMENTS				105,713,277
<u>DEBT INVESTMENTS – AT FAIR VALUE</u>				
<u>Bond Funds - Unlisted</u>				
			USD	USD
JPMorgan SAR Global Bond Fund	545,588.923	24.91	13,590,620	106,686,368
TOTAL DEBT INVESTMENTS				106,686,368
TOTAL INVESTMENTS				212,399,645

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
1 Hong Chi Association	"Let Us Fly" (The Musical)	101,000.00	50,500.00
2 Hong Chi Association	An Integrative Body-Mind-Spirit Approach - Live with Creativity and Engry	62,615.00	31,307.50
3 Hong Chi Association	Buying Machines for Packaging Works	72,750.00	36,375.00
4 Hong Chi Association	Miracle Farm	195,240.00	97,620.00
5 Hong Chi Association	Multiple-purpose Audio-visual Learning and Entertainment Center	105,147.00	52,573.50
6 Hong Chi Association	I'm an Artist, Too	156,700.00	78,350.00
7 Hong Chi Association	Art Together	126,550.00	63,275.00
8 Hong Chi Association	Environmental Education Movable Greenhouse	99,000.00	49,500.00
9 Hong Chi Association	Happy Exercise Zone	107,840.00	53,920.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
10 Hong Chi Association	My Beautiful Life	224,000.00	112,000.00
11 Hong Chi Association	"Link with Hearts" - Volunteer Award Ceremony	132,750.00	66,375.00
12 Hong Chi Association	Dream Start with Technology	35,650.50	17,825.25
13 The Salvation Army	Skill Sharpening Project	307,388.00	153,694.00
14 The Salvation Army	Green and Art - Community Integration of Horticultural Programme	112,900.00	56,450.00
15 The Salvation Army	"A Box Full of Love" - Art Development Project for People with Intellectual Disabilities	243,550.00	121,775.00
16 The Salvation Army	More Exercise More Fun Programme	46,450.00	23,225.00
17 Wai Ji Christian Service	Buddy Fun	43,840.00	21,920.00
18 Wai Ji Christian Service	Sensory Training Programme	53,150.00	26,575.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
19 Wai Ji Christian Service	Music Therapy in Long Ping II	256,040.00	128,020.00
20 Wai Ji Christian Service	"Colourful Life" Multiple Service Program	90,900.00	45,450.00
21 Wai Ji Christian Service	" Life Journey with Arts " Life Education Project	82,400.00	41,200.00
22 Wai Ji Christian Service	Life Buddy in New Information Technology	44,879.00	22,439.50
23 Wai Ji Christian Service	Music Therapy Development Program 2	243,000.00	121,500.00
24 Tung Wah Group of Hospitals	Green Power	209,400.00	104,700.00
25 Tung Wah Group of Hospitals	Let Me Grow	54,000.00	27,000.00
26 Tung Wah Group of Hospitals	Play and Music Therapy for Mentally Handicapped	81,700.00	40,850.00
27 Tung Wah Group of Hospitals	Bone Health Program for Mentally Handicapped	77,300.00	38,650.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
28 Tung Wah Group of Hospitals	More Fun	103,040.00	51,520.00
29 Tung Wah Group of Hospitals	Body and Soul Therapeutic Group	61,200.00	30,600.00
30 Tung Wah Group of Hospitals	Art in Spirituality	141,640.00	70,820.00
31 Tung Wah Group of Hospitals	The Dream of Inclusive Art	252,600.00	126,300.00
32 Tung Wah Group of Hospitals	Therapeutic Group in Art for Autistic Persons	111,720.00	55,860.00
33 Tung Wah Group of Hospitals	Take Good Care of Teeth and Foot	42,780.00	21,390.00
34 Tung Wah Group of Hospitals	iWonder Platform 2018-2019	194,700.00	97,350.00
35 Tung Wah Group of Hospitals	"Love, Hand Down" Intergenerational Love Sharing Programme	86,840.00	43,420.00
36 Tung Wah Group of Hospitals	"Live out the Rainbow" Work Support Programme for Persons with Intellectual Disabilities	32,730.00	16,365.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
37 Tung Wah Group of Hospitals	Physical and Cognitive Training for People with Intellectual Disability	151,850.00	75,925.00
38 Tung Wah Group of Hospitals	LK Energetic Dance and Drum Team	91,940.00	45,970.00
39 Tung Wah Group of Hospitals	LOHAS (Lifestyle of Health and Sustainability) to Enhance Equality and Social Inclusion	48,290.00	24,145.00
40 The Neighbourhood Advice-Action Council	Multi-Arts Project	124,000.00	62,000.00
41 The Neighbourhood Advice-Action Council	My Choice for Quality of Life	39,306.00	19,653.00
42 The Neighbourhood Advice-Action Council	Sensory Café	51,808.20	25,904.10
43 Caritas - Hong Kong	Renovation Project of Kitchen for Mentally Handicapped Children	87,205.00	43,602.50
44 Caritas - Hong Kong	Walk with Virtual Reality	135,800.00	67,900.00
45 Caritas - Hong Kong	Purchase of Non-contact Sleeping Safety Monitoring System	114,000.00	57,000.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
46 St. James' Settlement	"Happy Artisans" Workshop & Exhibition	458,900.00	229,450.00
47 St. James' Settlement	Art Journey	397,670.00	198,835.00
48 St. James' Settlement	Dancing Heart - Partnership Program	175,680.00	87,840.00
49 St. James' Settlement	Dynamic Fitness	100,500.00	50,250.00
50 St. James' Settlement	Taekwando - Endeavour Club	105,020.00	52,510.00
51 St. James' Settlement	Sport Fitness and Health Program	84,300.00	42,150.00
52 St. James' Settlement	Artlink @ GIST	74,925.00	37,462.50
53 St. James' Settlement	Sporty Life	61,800.00	30,900.00
54 St. James' Settlement	The Journey of Music	44,600.00	22,300.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
55 Hospital Authority	Artistic Talent on Paper-clay Work (II)	26,000.00	13,000.00
56 Hospital Authority	Social Behaviour Intervention : From Hospital to Community	34,352.00	17,176.00
57 Hospital Authority	Enhancement of Skills	46,939.50	23,469.75
58 Hospital Authority	Procurement of Shower Trolleys	172,000.00	86,000.00
59 Chinese YMCA of Hong Kong	Automatic Pocket Packaging Optimization Plan	284,600.00	142,300.00
60 Chinese YMCA of Hong Kong	Love Volunteer Team	22,500.00	11,250.00
61 Hong Kong Sheng Kung Hui Welfare Council Limited	Be Fit Be Happy - Physical Training Programme for People with Severe Intellectual Disabilities at the Providence Garden for Rehab	18,140.00	9,070.00
62 Po Leung Kuk	Use of Sensory Integration Therapy to Enhance Emotional Stability and Improve Attention Span of Students with Severe Grade Intellectual Disability	89,856.16	44,928.08
63 Haven of Hope Christian Service	Train the Trainers PT Group	62,400.00	31,200.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
64 Haven of Hope Christian Service	VR Wonder World	251,900.00	125,950.00
65 Hong Kong PHAB Association	Healthy and Wellness @ Unity Place	53,140.00	26,570.00
66 Caritas - Hong Kong	Change of the Cassettes of Ceiling Hoists	138,000.00	69,000.00
67 New Life Psychiatric Rehabilitation Association	"Dance & Sport" Social Inclusion Program - Social Functioning Support Program for Persons with Intellectual Disability	73,830.00	36,915.00
68 Yuk Chi Resource Centre Ltd	Full Life to the Fullest	39,280.00	19,640.00
69 Yang Memorial Methodist Social Service	Art is Unlimited	85,500.00	42,750.00
70 Pentecostal Church of Hong Kong	Beautiful Dance	76,050.00	38,025.00
71 Lok Chi Association Limited	Singing and Dancing Competition 2018	64,800.00	32,400.00
72 Chinese YMCA of Hong Kong	More Fun on Art and Craft	62,380.00	31,190.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
73 Chinese YMCA of Hong Kong	Hostel Medical Equipment Support Plan	24,800.00	12,400.00
74 The Mental Health Association of Hong Kong	Shine with Love - Artistic Development Programme for People with Disabilities	540,260.00	270,130.00
75 The Mental Health Association of Hong Kong	Wellness Corner	71,300.00	35,650.00
76 The Mental Health Association of Hong Kong	My Flying Dream II	37,320.00	18,660.00
77 The Mental Health Association of Hong Kong	Bring Love and Friendship to School	60,705.00	30,352.50
78 The Mental Health Association of Hong Kong	The Robotic Seal	147,030.00	73,515.00
79 SAHK	Go Green Together Program	72,200.00	36,100.00
80 SAHK	To Provide Ambulatory Aids for Students with Intellectual and Physical Disability	150,912.10	75,456.05
81 SAHK	Purchase of Dynamic Pacer Gait Trainer for Rehabilitation Training	35,300.00	17,650.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
82 Evangelize Lutheran Church Social Service - Hong Kong	Healthy Teeth for Better Life	87,405.00	43,702.50
83 Hong Kong Lutheran Social Service	"Life Story Leading Positive Life Project " for Mentally Handicpped Persons	85,000.00	42,500.00
84 The Hong Kong Joint Council of Parents of the Mentally Handicapped	"Own My Life" Self-determination Training Project for Persons with Intellectual Disabilities	147,060.00	73,530.00
85 Friends of Man Hong	New Sport Experience Day	92,460.00	46,230.00
86 Hong Chi Association	"Shake Your Body"	11,500.00	11,500.00
87 Caritas - Hong Kong	Independent Living Training Project	51,766.00	51,766.00
88 St. James' Settlement	Happy Memory	32,256.00	32,256.00
89 Fu Hong Society	Purchase of Equipment for Supporting Rehabilitation and Living Environment	33,670.00	33,670.00
90 Fu Hong Society	Purchase of Equipment for Supporting Rehabilitation and Living Environment	37,140.00	37,140.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
91 Tung Wah Group of Hospitals	Osteoporosis Prevention Scheme for Aged Persons with Intellectual Disability	79,478.00	79,478.00
92 Tung Wah Group of Hospitals	Enriching Sensory and Cognitive Functioning for People with Intellectual Disability	53,150.00	53,150.00
93 Tung Wah Group of Hospitals	Activating Me	46,200.00	46,200.00
94 Tung Wah Group of Hospitals	Project of Multi-colourful and Wonderful Times	88,500.00	88,500.00
95 The Neighbourhood Advice-Action Council	Swallow Rehab with Vital Stim	38,000.00	38,000.00
96 Caritas - Hong Kong	All-round Rehabilitation Plan for Persons with Intellectual Disabilities in Advanced Age	94,098.00	94,098.00
97 St. James' Settlement	Life Enrichment - Aging Support Project for the Persons with Intellectual Disability VIII	98,260.00	98,260.00
98 St. James' Settlement	Aquaponic·Life Garden·End of Life Education	25,590.00	25,590.00
99 Hong Kong Sheng Kung Hui Welfare Council Limited	Vibration for Health	32,776.00	32,776.00

SCHEDULE 2

LIST OF GRANT DISBURSEMENT IN 2018-2019

Organization	Project	Approved amount (\$)	First payment* (\$)
100 Pentecostal Church of Hong Kong	Western Line Dance - Healthy Life	102,960.00	102,960.00
101 The Mental Health Association of Hong Kong	Living in Golden Life	108,000.00	108,000.00
102 The Mental Health Association of Hong Kong	Standing Ability Training Plan for the Aged	58,430.40	58,430.40
103 Pentecostal Church of Hong Kong	The Brilliant Art Life	73,100.00	73,100.00

** Items 86 to 103 were projects under “Scheme to Support Persons with Intellectual Disability for Independent Living Facilities” and “Scheme to Support Aged Persons with Intellectual Disability” for which full amount of the approved grants were disbursed before commencement of the projects.*

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (<i>Note</i>)
1 C.C.C. Kei Shun Special School	Kei Shun Arts Training Scheme 2012-2014 *	138 children and 127 teenagers with mild to moderate mental handicap, 480 parents, 87 paid carers, 35 volunteers and 100 from the general public
2 Fu Hong Society	How to operate a residential for people with intellectual disabilities **	200 parents, 700 paid carers and 100 from the general public
3 The Mental Health Association of Hong Kong	Paint Green at Six Creative Art Points **	10 teenagers with severe mental handicap, 50 adults with moderate to severe mental handicap, 20 parents, 20 paid carers, 60 volunteers and 1,060 from the general public
4 St. James' Settlement	SAORI Weaving & Trainer's Training Project SAORI **	132 adults with mild to severe mental handicap, 12 paid carers and 2 volunteers
5 St. James' Settlement	Simple Life Inclusion Scheme **	18 teenagers with mild to moderate mental handicap, 272 adults with mild to moderate mental handicap, 27 parents and 132 paid carers
6 Hong Chi Association	"I Can Do It" Task Analysis Handbook **	230 paid carers
7 The Neighbourhood Advice Action Council	Love Enrich Our Life in Hong Kong **	164 adults with mild to severe mental handicap, 100 parents, 120 paid carers, 50 volunteers and 400 from the general public

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
8 Hong Kong Red Cross Princess Alexandra School	Campus Bakery & Cake Training Programme for Intellectual Disabilities Students with multi-disabilities in New Senior Secondary Curriculum	** 100 teenagers with mild to moderate mental handicap, 100 parents and 230 paid carers
9 Chosen Power	My Life Options	** 20 children with mild to moderate mental handicap, 120 teenagers with mild to moderate mental handicap, 430 adults with mild to severe mental handicap, 500 parents, 200 paid carers, 200 volunteers and 300 from the general public
10 St. James' Settlement	Working with Persons with Intellectual Disability : Clinical Practice on Concept , Reflection and Challenge	** 102 parents, 260 paid carers and 1,210 from the general public
11 Hospital Authority	Exploring the World for Better Living	** 2 children with mild mental handicap and 2 families
12 The Salvation Army Shek Wu School	The Occupation and Skill Training Plan: Clearing Service	** 80 children and 120 teenagers with mild mental handicap, 108 parents and 45 paid carers
13 The Salvation Army Shek Wu School	The Occupation and Skill Training Plan: Office Practical Workshop	** 80 children and 120 teenagers with mild mental handicap, 108 parents and 45 paid carers
14 Caritas - Hong Kong	Enhancing the Independent living skills and working skills of students with mental handicap in moderate grade	** 40 teenagers with moderate mental handicap, 10 parents, 15 paid carers and 5 volunteers
15 St. James' Settlement	Life Enrichment - Aging support Project for the persons with intellectual disability Phase IV	** 73 adults with moderate to severe mental handicap and 3 paid carers

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
16 Pentecostal Church of Hong Kong	Extension Project on Creation Music Therapy Support People with Intellectual Disabilities and Ageing Service	*** 55 adults with mild to severe mental handicap, 120 parents, 30 paid carers, 3 volunteers and 45 from the general public
17 The Neighbourhood Advice-Action Council	Living Happily with Delicious Food and Healthy Exercise	*** 46 adults with mild to moderate mental handicap, 50 parents and 16 paid carers
18 The Neighbourhood Advice-Action Council	CASEN Chinese Opera Development Project	*** 40 adults with mild to moderate mental handicap, 40 parents and 300 from the general public
19 Hong Chi Association	Arts Buddies - Assisting People with Intellectual Disabilities to Establish Own Employment Support System	*** 82 adults with mild mental handicap
20 Wai Ji Christian Service	Music Therapy Development Programme	*** 54 adults with mild to severe mental handicap
21 The Mental Health Association of Hong Kong	Life Angel for Love Action	*** 50 adults with mild to severe mental handicap, 50 parents, 25 paid carers, 50 volunteers and 2,500 from the general public
22 The Mental Health Association of Hong Kong	Our Precious Birthday Moments	*** 33 adults with mild to severe mental handicap, 46 parents, 38 paid carers and 78 volunteers
23 Tung Wah Group of Hospital	Student Can Enrich Own Daily Life Through the Computer - Aided Schedule	*** 50 teenagers with moderate mental handicap, 15 parents and 175 paid carers
24 Friends of Man Hong	"Let's Drumming" ~ Percussion Fun Day	*** 248 children with mild to severe mental handicap, 128 teenagers with mild to

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
		severe mental handicap, 438 adults with mild to severe mental handicap and 6 volunteers
25 SAHK	Attainments of Life Skills Through Rehabilitation Programme in a Multi Sensory Environment	*** 59 adults with mild to severe mental handicap
26 SAHK	I Can Play Djembe, I Can Integrate	*** 21 adults with mild to moderate mental handicap, 10 parents, 12 volunteers and 220 from the general public
27 C.C.C. Kei Shun Special School	Developmental and Community Skill Training Programme for Students with Mental Disabilities	*** 43 children and 11 teenagers with mild mental handicap, 78 parents and 20 paid carers
28 Tung Wah Group of Hospitals	Drama Group with "My Story"	*** 390 adults with mild to moderate mental handicap, 247 paid carers, and 370 from the general public
29 Chinese YMCA of Hong Kong	Art and Craft Workshop (II)	*** 8 adults with moderate mental handicap and 12 paid carers
30 Evangelize Lutheran Church Social Service - Hong Kong	Dream Comes True II	*** 15 children with mild to moderate mental handicap, 30 teenagers with mild to moderate mental handicap, 45 adults with mild to severe mental handicap, 50 parents, 22 volunteers and 150 from the general public
31 The Salvation Army	Paper Art Development Project for People with Intellectual and Developmental Disabilities	*** 98 adults with mild to severe mental handicap, 56 parents, 48 paid carers, 12 volunteers and 3,000 from the general public

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
32 The Salvation Army	Flashing in Art and Dance - Community Integration of Art Programme	*** 120 adults with moderate to severe mental handicap, 15 parents, 30 paid carers, 57 volunteers and 2,000 from the general public
33 St. James' Settlement	Hands-on Textile Techniques Programme	*** 36 adults with mild to severe mental handicap, 10 volunteers and 80 from the general public
34 St. James' Settlement	Adventure Partnership Programme	*** 51 adults with mild to severe mental handicap and 11 paid carers
35 St. James' Settlement	Heroine Taekwondo @ PIST	*** 10 adults with mild to moderate mental handicap, 1 paid carer and 100 from the general public
36 St. James' Settlement	Happy Spiritual Oasis	*** 63 adults with mild to severe mental handicap, 30 parents, 2 paid carers, 10 volunteers and 10 from the general public
37 St. James' Settlement	Experiential Learning Journey with Chinese Calligraphy for Persons with Mental Handicap	*** 50 adults with moderate mental handicap, 30 parents, 10 volunteers and 10 from the general public
38 St. James' Settlement	Parkside Double H (Care and Love)	*** 12 adults with mild to severe mental handicap, 1 paid carer, 12 volunteers and 266 from the general public
39 St. James' Settlement	Learning Tab for Persons with Mental Handicap	*** 118 adults with mild to severe mental handicap, 31 parents, 31 paid carers and 2 volunteers
40 St. James'	i-Touch Experience @ PIST	*** 30 adults with mild to

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (<i>Note</i>)
Settlement		severe mental handicap, 1 paid carer and 1 volunteer
41 St. James' Settlement	Happy Movement @ PIST ***	150 adults with mild to severe mental handicap, 11 parents, 3 paid carers, 20 volunteers and 150 from the general public
42 St. James' Settlement	Horticulture Therapy - A Journey of Emotion Relaxation Self-exploration ***	50 adults with mild to severe mental handicap, 10 parents, 4 volunteers and 10 from the general public
43 The Neighbourhood Advice-Action Council	Secondhand Clothes Shop ***	149 adults with mild mental handicap and 4,662 from the general public
44 The Mental Health Association of Hong Kong	Virtual Reality Rehabilitation Programme for Aging People with Intellectual Disabilities ***	277 adults with mild to severe mental handicap and 80 paid carers
45 Tung Wah Group of Hospitals	Saori Weaving for Ageing Mentally Handicapped Service Users ***	60 adults with mild to severe mental handicap, 10 paid carers and 4 volunteers
46 Evangelize Lutheran Church Social Service - Hong Kong	Life-nurturing Scheme for PWD ***	51 adults with mild to severe mental handicap, 45 parents, 48 paid carers, 24 volunteers and 740 from the general public
47 St. James' Settlement	Life Enrichment - Ageing Support Project for the Persons with Intellectual Disability Phase V ***	62 adults with mild to severe mental handicap and 3 paid carers
48 Hong Chi Association	Career and Life Planning - "Golden Touch" #	70 teenagers with mild mental handicap, 70 parents, 50 paid carers, 10 volunteers and 15 from the general public

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
49 Hong Chi Association	Keep Rowing Keep Shining #	63 children with mild mental handicap, 113 teenagers with mild to moderate mental handicap and 20 paid carers
50 Hong Chi Association	Sensory Motor and Music Therapy Group #	78 children with mild to moderate mental handicap, 53 adults with mild to severe mental handicap, 19 parents and 2 paid carers
51 Hong Chi Association	Establish and Provide an Authentic Cooking Environment for Teaching Students to Cook and to Enjoy #	28 children and 28 teenagers with severe mental handicap, 50 parents, 10 paid carers and 50 volunteers
52 Hong Chi Association	Life-Wide Sports Fun #	45 children and 75 teenagers with mild mental handicap, 240 parents and 30 paid carers
53 Hong Chi Association	Reading is Fun #	80 children and 110 teenagers with mild to moderate mental handicap, 190 parents, 50 paid carers and 1,000 from the general public
54 The Mental Health Association of Hong Kong	"WE RUN" Disabled Sports Promotion Programme #	108 adults with mild to severe mental handicap, 25 parents, 41 paid carers, 82 volunteers and 90 from the general public
55 The Mental Health Association of Hong Kong	Kick the Pain Away #	158 adults with mild to severe mental handicap, 27 parents and 88 paid carers
56 The Mental Health Association of Hong Kong	My Flying Dream #	59 adults with mild to moderate mental handicap, 12 parents, 14 paid carers

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
		and 10 volunteers
57 Tung Wah Group of Hospitals	Tsin Hang "Institute" of Live	# 51 adults with mild to severe mental handicap, 36 parents, 37 paid carers, 7 volunteers and 300 from the general public
58 Tung Wah Group of Hospitals	"Gathering at Happy Hour": After Work Support Programme for Disabled Employees	# 148 adults with moderate to severe mental handicap, 22 parents, 26 paid carers and 13 from the general public
59 Tung Wah Group of Hospitals	Happy Together with Beloved Family	# 147 adults with mild to moderate mental handicap, 162 parents and 19 paid carers
60 Tung Wah Group of Hospitals	Music Therapy Group on "Enjoy the Music with Happiness"	# 570 adults with mild to moderate mental handicap, 114 paid carers and 54 from the general public
61 Tung Wah Group of Hospitals	Super FUN - Play Therapy Group	# 50 adults with moderate to severe mental handicap, 3 parents, 2 paid carers and 1 volunteer
62 Tung Wah Group of Hospitals	Music in the Soul II - Music Therapy Group with Autistic Mental Handicapped Persons	# 40 adults with moderate to severe mental handicap, 10 parents, 2 paid carers, 10 volunteers and 100 from the general public
63 St. James' Settlement	All about Sexuality	# 173 adults with mild to moderate mental handicap, 30 parents and 20 paid carers
64 The Neighbourhood Advice-Action Council	"Sports and Art" Development Project	# 164 adults with mild to severe mental handicap, 30 parents and 600 from the general public

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
65 Fu Hong Society	"Little Ambassadors Community Notes" Comic Strip #	20 teenagers with mild mental handicap, 35 adults with mild to moderate mental handicap, 5 parents, 10 paid carers, 10 volunteers and 3,030 from the general public
66 Yan Chai Hospital Social Services Department	Shine Your Talent Project #	10 teenagers with mild mental handicap, 21 adults with mild to moderate mental handicap and 389 from the general public
67 Yan Chai Hospital	Inclusive Volunteer Training Project #	20 adults with mild to severe mental handicap, 15 volunteers and 100 from the general public
68 SAHK	Healthy Program for Persons with Intellectual Disability #	49 adults with mild to severe mental handicap, 7 paid carers and 6 volunteers
69 Po Leung Kuk	The Colourful Sensory Paradise #	232 adults with mild to severe mental handicap, 30 parents, 146 paid carers, 30 volunteers and 100 from the general public
70 Po Leung Kuk	One Dance One Dream #	10 adults with mild to moderate mental handicap, 4 parents and 2,657 from the general public
71 Chinese YMCA of Hong Kong	Automatic Mixing of Food Crops Plan by QEFMH Grant #	30 adults with mild mental handicap and 60 from the general public
72 Yang Memorial Methodist Social Service	City in Motion #	5 teenagers with mild mental handicap, 462 adults with mild to severe mental handicap, 75 parents, 170 paid carers, 116 volunteers and 30 from the general public

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
		public
73 HKSYP&IA Chan Nam Chong Memorial School	Multi-oriented Career Training Programme - Occupational Simulation City	# 21 children, 53 teenagers and 65 adults with moderate mental handicap, 42 parents and 23 paid carers
74 Haven of Hope Christian Service	「Make a Beautiful Smile !」 - Life-photos Taking Project for Persons with Intellectual Disability	# 44 adults with moderate to severe mental handicap, 20 parents and 24 volunteers
75 The Incorporated Management Committee of Caritas Resurrection School	Sensory Integration Therapy Project for Children with Developmental and Behavioural Disorders	# 40 children and 20 teenagers with moderate mental handicap, 60 parents and 22 paid carers
76 The Child Development Centre	Smart Classes - Interactive Whiteboards (IWBs)	# 293 children with mild to severe mental handicap, 15 parents and 21 paid carers
77 HHCKLA Buddhist Po Kwong School	Multi-activity Area Development Project	# 128 children and 155 teenagers with mild to moderate mental handicap
78 Hong Chi Association	E-learning Easy Life	# 69 adults with mild to severe mental handicap and 16 paid carers
79 Hong Chi Association	Lifelong Learning - Continual Happiness	# 37 adults with mild to moderate mental handicap, 14 paid carers and 5 volunteers
80 Tung Wah Group of Hospitals	Fruitful Life with Enjoyment	# 887 adults with moderate mental handicap, 228 paid carers, 29 volunteers and 80 from the general public
81 Chinese YMCA of Hong Kong	"Fitness Life and Health Care IV" Podiatry Project	# 16 adults with mild to severe mental handicap

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (<i>Note</i>)
82 Evangelical Lutheran Church Social Service - Hong Kong	Rejuvenation #	37 adults with mild to severe mental handicap and 1,300 from the general public
83 Hong Chi Association	To Convert the Cover Playground into an Indoor Multi-function Room ##	64 children with severe mental handicap, 100 parents and 50 paid carers
84 Hong Chi Association	Renovation of "Multifunctional Playroom" ##	90 children with mild to moderate mental handicap, 50 teenagers with mild to moderate mental handicap, 140 parents, 50 paid carers and 10 volunteers
85 Hong Chi Association	We Surf • We Chat ##	55 adults with mild to severe mental handicap, 22 paid carers and 5 volunteers
86 Hong Chi Association	Flow Classroom in Lions ##	45 children and 72 teenagers with mild mental handicap, 117 parents, 30 paid carers and 30 from the general public
87 Hong Chi Association	Health life for everyday ##	50 children and 50 teenagers with moderate mental handicap, 125 parents and 35 paid carers
88 Hong Chi Association	To Be an "I.T." User ##	41 children and 54 teenagers with moderate mental handicap, 95 parents and 30 paid carers
89 The Mental Health Association of Hong Kong	"Cheer Up" Physical Health Training Programme ##	59 adults with mild to moderate mental handicap
90 The Mental Health Association of Hong Kong	Enjoy Golden Life ##	16 adults with moderate to severe mental handicap and 22 paid carers

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)	
91 The Mental Health Association of Hong Kong	Watch for Your Heart	##	140 adults with mild to severe mental handicap and 55 paid carers
92 The Mental Health Association of Hong Kong	Safety and Health Rehabilitation Equipment Purchasing Plan	##	50 adults with severe mental handicap and 20 paid carers
93 Tung Wah Group of Hospitals	Music Therapy Group on "BElive Myself"	##	393 adults with mild to moderate mental handicap, 1 paid carer and 12 from the general public
94 Tung Wah Group of Hospitals	Energetic Eagle Drum Team	##	3 teenagers and 5 adults with mild to moderate mental handicap, 4 paid carers, 2 volunteers and 11 from the general public
95 Tung Wah Group of Hospitals	The Joy of Saori Weaving	##	55 adults with mild to severe mental handicap, 2 parents, 10 paid carers, 3 volunteers and 10 from the general public
96 Tung Wah Group of Hospitals	Successful Life with Horticultural Therapy	##	224 adults with mild to moderate mental handicap and 90 paid carers
97 Caritas - Hong Kong	Refine Environment to Enhance Learning Effectiveness	##	50 children and 70 teenagers with moderate mental handicap, 120 parents, 60 paid carers and 50 volunteers
98 Caritas - Hong Kong	Improvement Project for Better Living Environment for Mentally Handicapped Children	##	60 children and 60 teenagers with mild to moderate mental handicap, 240 parents, 100 paid carers, 100 volunteers and 100 from the general public
99 The	Rock and Road to Lion Dance	##	69 adults with mild to

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
Neighbourhood Advice-Action Council		moderate mental handicap and 54 parents
100 The Neighbourhood Advice-Action Council	Diverse Media Learning Program ##	50 adults with mild to severe mental handicap, 14 parents, 10 paid carers and 150 from the general public
101 Hospital Authority	Art to Heart IV ##	32 adults with mild to severe mental handicap, 10 parents, 10 paid carers, 1 volunteer and 3,000 from the general public
102 Hospital Authority	Rainbow Life and Sound of Music ##	108 adults with severe mental handicap, 20 paid carers and 8 volunteers
103 Hospital Authority	Shake-Shake Motion World ##	100 adults with mild to severe mental handicap
104 Chinese YMCA of Hong Kong	Conductorcise Exercise Promotion Show ##	81 adults with mild to moderate mental handicap, 8 volunteers and 1,626 from the general public
105 Chinese YMCA of Hong Kong	Automatic Shrink Packaging Machine Optimization Plan ##	30 adults with mild mental handicap and 60 from the general public
106 Chinese YMCA of Hong Kong	Facilities Up-grade Project for the Services (II) ##	70 adults with mild to severe mental handicap
107 Hong Kong PHAB Association	Healthy Body • Healthy Mind ##	54 adults with mild to moderate mental handicap, 11 parents, 7 paid carers, 5 volunteers and 8 from the general public
108 Hong Kong Sheng Kung Hui Welfare Council Limited	Sensory Integration - Therapeutic Listening @PGR ##	51 adults with mild to severe mental handicap, 21 parents and 27 paid carers

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (<i>Note</i>)
109 SAHK	Purchase of Rehabilitation Equipment for Walking Training (Dynamic Pacer Gait Trainer)	## 28 adults with mild to moderate mental handicap
110 Hong Kong St. John Ambulance	Free Dental Service for the Aged Persons with Intellectual Disabilities	## 741 adults with mild to severe mental handicap, 1,482 parents, 104 volunteers and 3,948 from the general public
111 Tung Wah Group of Hospitals	What a Blessing to have a Clear Vision (Vision Check-up for Aged MH Persons)	## 143 adults with severe mental handicap, 10 parents and 34 paid carers
112 Tung Wah Group of Hospitals	Audio Assessment for Aged MH Persons	## 100 adults with severe mental handicap, 28 parents and 56 paid carers
113 Tung Wah Group of Hospitals	Installation of Ceiling Hoist	## 60 adults with mild to severe mental handicap and 40 paid carers
114 The Salvation Army	Empowerment in Daily Living for Ageing Users with Mental Handicap	## 39 adults with mild to severe mental handicap
115 The Salvation Army	Welcome Healthy Aging	## 18 adults with severe mental handicap
116 Chinese YMCA of Hong Kong	Hostel Medical Equipment Support Plan	### 7 adults with mild to moderate mental handicap and 5 paid carers
117 Tung Wah Group of Hospitals	Osteoporosis Prevention Scheme for Aged Persons with Intellectual Disability	### 475 adults with moderate to severe mental handicap and 5 paid carers

Note: Details on beneficiaries were furnished by the grant recipients in their respective final reports.

SCHEDULE 3

LIST OF PROJECTS COMPLETED IN 2018-2019

Organization	Project	Details on beneficiaries (Note)
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* Projects approved in 2012-2013
*** Projects approved in 2014-2015
Projects approved in 2016-2017

** Projects approved in 2013-2014
Projects approved in 2015-2016
Projects approved in 2017-2018