

Hong Kong ABWE Social Services  
香港萬國宣道浸信會社會服務

Annual Financial Report

For the year ended 31 March 2023

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Expressed in Hong Kong dollars ("HK\$")	

# Independent Auditor's Assurance Report

**TO THE EXECUTIVE COMMITTEE OF THE  
HONG KONG ABWE SOCIAL SERVICES**

**香港萬國宣道浸信會社會服務**

(incorporated in Hong Kong with limited liability by guarantee)

We have audited the financial statements of Hong Kong ABWE Social Services (the "Association") for the year ended 31 March 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and have issued an unmodified auditor's report thereon dated 12 September 2023.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the Association for the year ended 31 March 2023.

## Responsibilities of the Executive Committee

In relation to this report, the Executive Committee are responsible for ensuring the AFR of the Association for the year ended 31 March 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Association has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

## Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Auditor's Responsibility

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagement Other than Audits or Review of Historical Financial Information* and with reference to Practice Note 851 (Revised), *Reporting on the Annual Financial Reports of Non-governmental Organisations* issued by the HKICPA. We have planned and performed our work to obtain reasonable assurance for giving conclusion 1 and obtain limited assurance for giving conclusion 2 below.

# Independent Auditor's Assurance Report - Continued

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

In relation to our conclusion 1 below, we have planned and performed such procedures as we considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy ourselves that the AFR has been properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.

In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## Conclusion

1. In our opinion, the AFR of the Association for the year ended 31 March 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the Association has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

## Intended Users and Purpose

This report is intended solely for submission by the Association to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.



**Lo and Kwong C.P.A. Company Limited**

*Certified Public Accountants (Practising)*

**Ng Man Li**

Practising Certificate Number: P03017

Hong Kong

12 September 2023

# Annual Financial Report For the year ended 31 March 2023

	Notes	Total 2022-23 HK\$	Total 2021-22 HK\$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1	28,095,198.00	27,723,079.00
b. Provident Fund	1	1,868,762.00	1,858,151.00
2. Fee income	2	132,869.50	101,658.50
3. Central items	3	3,031,499.00	606,188.00
4. Rent and rates	4	1,464,882.00	1,399,722.00
5. Other income	5	3,079,193.50	2,483,556.80
6. Interest received		37,449.15	13,575.86
		<b>37,709,853.15</b>	<b>34,185,931.16</b>
<b>B. EXPENDITURE</b>			
1. Personal emoluments			
a. Salaries		27,178,193.18	26,584,562.85
b. Provident Fund	1	1,889,920.87	1,885,711.23
Sub-total	6	29,068,114.05	28,470,274.08
2. Other charges	7	4,055,348.13	3,718,462.48
3. Central items	3	2,607,803.76	261,872.00
4. Rent and rates	4	1,548,137.00	1,345,126.00
		<b>37,279,402.94</b>	<b>33,795,734.56</b>
<b>SURPLUS FOR THE YEAR</b>		<b>430,450.21</b>	<b>390,196.60</b>

The Annual Financial Report from pages 3 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Chairman



Acting Chief Executive

Dated this 12 September 2023

# Notes to the Annual Financial Report For the year ended 31 March 2023

## 1. LUMP SUM GRANT

### Basis of preparation

The Annual Financial Report ("AFR") is prepared in respect of all Funding and Service Agreement ("FSA") activities (including support services to FSA activities) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared on cash basis, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. Non-cash items like depreciation, provisions and accruals have not been included in the AFR.

### Lump Sum Grant (excluding Provident Fund)

This represents Lump Sum Grant (excluding Provident Fund) received for the year.

### Provident Fund

This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.

6.8% and other posts represent those staff that are employed after 1 April 2000.

The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under Note 3.

Details are analysed below:

### Provident Fund Contribution

	Snapshot staff HK\$	6.8% and other posts HK\$	Total HK\$
Subvention received	155,395.00	1,713,367.00	1,868,762.00
Provident Fund Contribution Paid during the year	(162,458.10)	(1,727,462.77)	(1,889,920.87)
Deficit for the year	(7,063.10)	(14,095.77)	(21,158.87)
Add: Surpluses b/f	60,574.73	2,473,057.18	2,533,631.91
Prior year adjustment (Note 1)	12,198.40	11,657.00	23,855.40
Refund (to) from Government	(19,044.00)	17,787.00	(1,257.00)
<b>Surpluses c/f</b>	<b>46,666.03</b>	<b>2,488,405.41</b>	<b>2,535,071.44</b>

# Notes to the Annual Financial Report For the year ended 31 March 2023

## 1. LUMP SUM GRANT – Continued

### Provident Fund – continued

#### Provident Fund Contribution - continued

Note:

- (1) Prior year adjustment for Reserves

	Snapshot Staff HK\$	6.8% and other posts HK\$
Adjustment after SWD inspection for 2019-20 AFR: Provident Fund contribution for incentive paid for the Snapshot Staff absorbed by association's own fund		
For Year 2019-20	9,000.00	-
For Year 2020-21	14,855.40	-
(SWD ref: SWD SF/SI/4-65/13(036) III)		
 Reallocate additional Provident Fund for 6.8% due to departure of snapshot staff 2018-19 adjusted to Snapshot Provident Fund Reserve in Year 2020- 21	 (11,657.00)	 11,657.00
(SWD ref: (35) in SWD SF/SAS/4-65/13(036) III)		
	<hr/> 12,198.40	<hr/> 11,657.00

## 2. FEE INCOME

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 3. CENTRAL ITEMS

These are subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis which are not included in the LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. Any surplus, which is not allowed to be offset by any deficit of another item, is subject to claw-back by SWD according to the terms and conditions of individual central items.

The Provident Fund received and contributed for staff under the Central Items should be separately included as part of the income and expenditure of the relevant items (Paragraph 3.14 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

	<b>Total 2022-23 HK\$</b>	<b>Total 2021-22 HK\$</b>
<b>Income</b>		
Time-defined Subsidy Scheme for Occasional Child Care Service	<b>36,729.00</b>	37,100.00
After School Care Programme - Late Afternoon Session	<b>415,470.00</b>	569,088.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions	<b>2,579,300.00</b>	-
<b>Total</b>	<b>3,031,499.00</b>	606,188.00
<b>Expenditure</b>		
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
After School Care Programme - Late Afternoon Session	<b>265,673.00</b>	261,872.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions	<b>2,342,130.76</b>	-
<b>Total</b>	<b>2,607,803.76</b>	261,872.00

### 4. RENT AND RATES

This represents the amount paid by SWD in respect of premises recognised by SWD. Expenditure on rent and rates in respect of premises not recognised by SWD have not been included in AFR.

### 5. OTHER INCOME

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other income in AFR. In this respect, donations have been included if it is used to finance expenditure of the FSA services / FSA-related activities reflected in the AFR.



## Notes to the Annual Financial Report For the year ended 31 March 2023

### 5. OTHER INCOME - Continued

The breakdown on Other income is as follows:

	Total 2022-23 HK\$	Total 2021-22 HK\$
<b>Other Income</b>		
Fees and charges for services incidental to the operation of subvented services	2,941,072.37	2,466,185.67
Reimbursement of Maternity leave pay scheme reimbursement received	17,371.13	17,371.13
Subsidy from Central Items (CI) - After school care programme (ASCP)	265,673.00	261,872.00
Refund from Trustee for Long service and severance payment	120,750.00	-
	<b>3,344,866.50</b>	<b>2,745,428.80</b>
Less: Utilised allocation under CI - ASCP	<b>(265,673.00)</b>	<b>(261,872.00)</b>
	<b>3,079,193.50</b>	<b>2,483,556.80</b>

### 6. PERSONAL EMOLUMENTS

Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over HK\$700,000 each paid under LSG is appended below.

#### Analysis of Personal Emoluments paid under LSG

	No. of Posts	HK\$
HK\$700,001 - HK\$800,000 p.a.	1	778,969.30
HK\$800,001 - HK\$900,000 p.a.	2	1,668,945.98
HK\$900,001 - HK\$1,000,000 p.a.	1	933,704.80
HK\$1,000,001 - HK\$1,100,000 p.a.	Nil	Nil
HK\$1,100,001 - HK\$1,200,000 p.a.	1	1,162,578.88
> HK\$1,200,000 p.a.	Nil	Nil

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 7. OTHER CHARGES

The breakdown on other charges is as follows:

	<b>Total 2022-23 HK\$</b>	Total 2021-22 HK\$
Other Charges		
(a) Utilities	<b>253,894.60</b>	243,211.60
(b) Administrative expenses	<b>314,839.82</b>	280,664.40
(c) Stores and equipment	<b>505,324.09</b>	202,916.26
(d) Repairs and maintenance	<b>565,926.90</b>	416,697.00
(e) Programme expenses	<b>2,288,445.84</b>	2,263,343.74
(f) Transportation and travelling	<b>13,882.10</b>	13,879.70
(g) Insurance	<b>277,062.41</b>	416,495.57
(h) Miscellaneous	<b>101,645.37</b>	143,126.21
	<b>4,321,021.13</b>	3,980,334.48
Less: Utilised allocation under CI - ASCP	<b>(265,673.00)</b>	(261,872.00)
	<b>4,055,348.13</b>	3,718,462.48

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS

	Analysis of Reserve Fund					
	Lump Sum Grant HK\$	Holding Account HK\$	Adjustment for utilised allocation under ASCP HK\$	Rent and rates HK\$	Central items HK\$	Total HK\$
<b>Income</b>						
Lump Sum Grant						
a. Lump Sum Grant (excluding Provident Fund)	28,095,198.00	-	-	-	-	28,095,198.00
b. Provident Fund – Snapshot staff	155,395.00	-	-	-	-	155,395.00
c. Provident Fund - 6.8% and other posts	1,713,367.00	-	-	-	-	1,713,367.00
Fee income	132,869.50	-	-	-	-	132,869.50
Other income	3,344,866.50	-	(265,673.00)	-	-	3,079,193.50
Interest received (Note 1)	37,449.15	-	-	-	-	37,449.15
Rent and rates	-	-	-	1,464,882.00	-	1,464,882.00
Central items	-	-	-	-	3,031,499.00	3,031,499.00
<b>Total income (a)</b>	<b>33,479,145.15</b>	<b>-</b>	<b>(265,673.00)</b>	<b>1,464,882.00</b>	<b>3,031,499.00</b>	<b>37,709,853.15</b>
<b>Expenditure</b>						
Personal Emoluments						
a. Salaries	26,847,139.46	331,053.72	-	-	-	27,178,193.18
b. Provident Fund - Snapshot staff	162,458.10	-	-	-	-	162,458.10
c. Provident Fund - 6.8% and other posts	1,727,462.77	-	-	-	-	1,727,462.77
Other charges	4,321,021.13	-	(265,673.00)	-	-	4,055,348.13
Rent and rates	-	-	-	1,548,137.00	-	1,548,137.00
Central items	-	-	-	-	2,607,803.76	2,607,803.76
<b>Total expenditure (b)</b>	<b>33,058,081.46</b>	<b>331,053.72</b>	<b>(265,673.00)</b>	<b>1,548,137.00</b>	<b>2,607,803.76</b>	<b>37,279,402.94</b>
Surplus (Deficit) for the year (a) - (b)	421,063.69	(331,053.72)	-	(83,255.00)	423,695.24	430,450.21
Less: Deficit of Provident Fund	21,158.87	-	-	-	-	21,158.87
	442,222.56	(331,053.72)	-	(83,255.00)	423,695.24	451,609.08
Surpluses b/f (Note 2)	7,296,215.88	331,053.72	-	90,051.42	547,937.00	8,265,258.02
Less: Prior year adjustment (Note 5)	77,082.50	-	-	-	-	77,082.50
Refund from government	-	-	-	258.00	-	258.00
Refund to government	-	-	-	(54,854.00)	(37,100.00)	(91,954.00)
<b>Surpluses c/f (Note 4)</b>	<b>7,815,520.94</b>	<b>-</b>	<b>-</b>	<b>(47,799.58)</b>	<b>934,532.24</b>	<b>8,702,253.60</b>

Notes:

- (1) Interest received on LSG and PF reserves, rent and rates, central items are included as one item under LSG, and the item is considered as part of LSG reserve.
- (2) Accumulated balance of Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement, if any, as per Schedule of Central Items.

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 8. ANALYSIS OF LUMP SUM GRANT RESERVE AND BALANCES OF OTHER SWD SUBVENTIONS – Continued

Notes:

- (4) The level of LSG cumulative reserve (i.e. HK\$7,815,520.94), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.
- (5) Prior year adjustment for Reserves

	Lump Sum Grant HK\$
Adjustment after SWD inspection for 2019-20 AFR: Additional Rental and other charges during re-provisioning of Tin Yue Baptist Church Neighbourhood Elderly Center from Nov 2019 to Aug 2020 absorbed by association's own fund	
For Year 2019-20	44,985.00
For Year 2020-21	32,097.50
(SWD ref: SWD SF/SI/4-65/13(036) III)	
	77,082.50

### 9. SCHEDULE FOR RENT AND RATES

Analysis of subvention and expenditure for the year:

Unit code and name	Subvented element	Subvention released HK\$	Actual Expenditure HK\$	Surplus HK\$	(Deficit) HK\$
Unit 1067 Po Lam Baptist Church Bradbury Neighbourhood Elderly Centre	Rent	175,584.00	175,584.00	-	-
	Government Rent	10,398.00	10,656.00	-	(258.00)
	Rates	11,680.00	2,570.00	9,110.00	-
Unit 1765 Cheung Hong Baptist Church Neighbourhood Elderly Centre	Rent	152,520.00	152,520.00	-	-
	Rates	13,740.00	2,870.00	10,870.00	-
Unit 3875 Lai King Bradbury Neighbourhood Elderly Centre	Rent	121,272.00	121,272.00	-	-
	Rates	8,586.00	1,190.00	7,396.00	-
	Management and maintenance fee	-	137,851.00	-	(137,851.00)
Unit 3876 Tin Yue Baptist Church Neighbourhood Elderly Centre	Rent	157,728.00	157,728.00	-	-
	Government Rent	8,224.00	7,560.00	664.00	-
	Rates	11,234.00	2,300.00	8,934.00	-
Unit 3862 Shing Yan Christian Social Service Centre	Rent	739,536.00	739,536.00	-	-
	Rates	54,380.00	36,500.00	17,880.00	-
	<b>Total:</b>	<b>1,464,882.00</b>	<b>1,548,137.00</b>	<b>54,854.00</b>	<b>(138,109.00)</b>
Unit 36 ABWE (HK) Ltd.	Rent Subvention	1,346,640.00	1,346,640.00	-	-
	Government Rent Subvention	18,622.00	18,216.00	664.00	(258.00)
	Rates Subvention	99,620.00	45,430.00	54,190.00	-
	Management and maintenance fee Subvention	-	137,851.00	-	(137,851.00)
	<b>Grand-Total:</b>	<b>1,464,882.00</b>	<b>1,548,137.00</b>	<b>54,854.00</b>	<b>(138,109.00)</b>

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 10. SCHEDULE FOR CENTRAL ITEMS

Analysis of subvention and expenditure for the year:

Unit Code / Remittance Advice No. (Note 7)	Subvented element	Subvention released (Note 1) HK\$	Actual expenditure (Note 2) HK\$	Surplus (Note 3) (a) HK\$	Deficit for the year				Surpluses b/f (Note 5) (e) HK\$	Prior year adjustment (f) HK\$	Refund to Government (g) HK\$	Surpluses c/f (Note 6) (h) = (e)+(a)-(d)-(f)-(g) HK\$
					Deficit (Note 3) (b) HK\$	Adjusted deficit (c) HK\$	Deficit transferred to LSG (Note 4) (c) HK\$	Adjusted deficit (d) = (b) - (c) HK\$				
Unit 3016	After School Care Programme - Late Afternoon Session	415,470.00	265,673.00	149,797.00	-	-	-	-	-	-	-	660,634.00
Unit 6376	Time-defined subsidy scheme for Occasional Child Care Service	36,729.00	-	36,729.00	-	-	-	37,100.00	-	(37,100.00)	-	36,729.00
Unit AC71	Time-defined Service Contract of Social Work Service for Pre-primary Institutions	2,579,300.00	2,342,130.76	237,169.24	-	-	-	-	-	-	-	237,169.24
<b>Total</b>		<b>3,031,499.00</b>	<b>2,607,803.76</b>	<b>423,695.24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>547,937.00</b>	<b>-</b>	<b>(37,100.00)</b>	<b>-</b>	<b>934,532.24</b>

# Notes to the Annual Financial Report For the year ended 31 March 2023

## 10. SCHEDULE FOR CENTRAL ITEMS - Continued

Notes:

1. The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt.18 dated 4 March 2020:
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly Services
5. "Surpluses brought forward (b/f)" means surpluses, if any, arising from operation in previous years.
6. "Surpluses carried forward (c/f)" means surpluses brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

## Notes to the Annual Financial Report For the year ended 31 March 2023

### 11. SCHEDULE FOR INVESTMENT

Analysis of investment as at 31 March 2023:

	2023 HK\$	2022 HK\$
<b>Lump Sum Grant Reserve And Holding Account Reserve as at 31 March 2023 and 2022</b>	<b>7,815,520.94</b>	7,627,269.60
Represented by:		
<b>Investments</b>		
a. HK\$ Bank Account Balances	4,815,520.94	5,327,269.60
b. HK\$ 24-hour Call Deposits	-	-
c. HK\$ Fixed Deposits	3,000,000.00	2,300,000.00
d. HK\$ Certificate of Deposits	-	-
e. HK\$ Bonds	-	-
	<b>7,815,520.94</b>	7,627,269.60

### 12. APPROVAL OF ANNUAL FINANCIAL REPORT

The annual financial report was approved and authorised for issue by the Board of Directors on 12 September 2023.

**ANNUAL FINANCIAL REPORT  
NOTES TO THE ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023**

**Appendix 1**

**The subvented service units are as follows:**

- (1) Hong Kong ABWE Social Services - Central Administration**
- (2) Cheung Hong Baptist Church Neighbourhood Elderly Centre**
- (3) Tin Yue Baptist Church Neighbourhood Elderly Centre**
- (4) Po Lam Baptist Church Bradbury Neighbourhood Elderly Centre**
- (5) Lai King Bradbury Neighbourhood Elderly Centre**
- (6) Shing Yan Christian Social Service Centre**
- (7) Heng On Baptist Nursery School**
- (8) Prosperous Garden Baptist Nursery School**
- (9) Garden Estate Baptist Nursery School**
- (10) Time-Defined Service Contract of Social Work Service for Pre-primary Institutions**