

THE ANNUAL FINANCIAL REPORT OF
HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION

FOR THE YEAR ENDED 31st MARCH, 2023



陳黎彭會計師事務所

CHAN, LAI, PANG & CO.

Certified Public Accountants



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INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Executive Committee Members of HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION ("the NGO")

We have audited the financial statements of the NGO 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 19th October, 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 been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the NGO for the year ended 31st March 2023.

Responsibilities of the Executive Committee Members

In relation to this report, the Executive Committee Members are responsible for ensuring the AFR of the NGO for the year ended 31st 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 NGO 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 Engagements Other than Audits or Reviews 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.

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.



INDEPENDENT AUDITOR'S ASSURANCE REPORT

To the Executive Committee Members of HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION
("the NGO")

- cont'd -

Auditor's Responsibility – cont'd

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 NGO 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 NGO for the year ended 31st 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 NGO 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 NGO 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.

Chan, Lai, Pang & Co.

Certified Public Accountants

Hong Kong, 19 OCT 2023

ANNUAL FINANCIAL REPORT

Name of Agency : **HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION**

1 APRIL 2022 TO 31 MARCH 2023

	Notes	Total 2022-23 HK\$	Total 2021-22 HK\$ (restated)	Remarks
A. INCOME				
1 Lump Sum Grant		11,550,667.00	11,499,380.00	
a. Lump Sum Grant (excluding Provident Fund)	1b	10,893,785.00	10,852,044.00	
b. Provident Fund	1c	656,882.00	647,336.00	
2 Fee Income	2	76,032.00	82,406.00	
3 Central Items	3	38,255.00	40,613.00	
4 Rent and Rates	4	101,970.00	101,970.00	
5 Other Income	5	28,721.00	25,580.00	
6 Interest Received		3,799.04	2,048.76	
TOTAL INCOME		<u>11,799,444.04</u>	<u>11,751,997.76</u>	
B. EXPENDITURE				
1 Personal Emoluments	6	10,060,934.52	9,427,824.51	
a. Salaries		9,583,614.40	8,936,531.13	
b. Provident Fund	1b	477,320.12	491,293.38	
c. Allowances		0.00	0.00	
2 Other Charges	7	1,248,157.84	1,207,910.65	
3 Central Items	3	94.14	11,947.20	
4 Rent and Rates	4	122,428.00	122,428.00	
TOTAL EXPENDITURE		<u>11,431,614.50</u>	<u>10,770,110.36</u>	
C. SURPLUS FOR THE YEAR	8	<u>367,829.54</u>	<u>981,887.40</u>	

The Annual Financial Report from pages 3 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

J



CHAIRWOMAN

DATE: **19 OCT 2023**





CHIEF EXECUTIVE

DATE: **19 OCT 2023**

NOTES ON THE ANNUAL FINANCIAL REPORT

Name of Agency : **HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION**

1 APRIL 2022 TO 31 MARCH 2023

1. Lump Sum Grant

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

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

c. Provident Fund This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April, 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. Please note that the PF received and contributed for staff under the Central Items should be shown under 3.

Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Existing Staff</u> HK\$	<u>6.8% Posts</u> HK\$	<u>Total</u> HK\$
Subvention Received	0.00	656,882.00	656,882.00
Provident Fund Contribution Paid during the Year	0.00	(477,320.12)	(477,320.12)
Surplus for the Year	0.00	179,561.88	179,561.88
Add : Surplus b/f	0.00	1,853,424.57	1,853,424.57
Surplus c/f	0.00	2,032,986.45	2,032,986.45

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 Lump Sum Grant Manual.

3. Central Items 2. These are subsidies allocated to NGOs for specified purposes on a recurrent, time-limited or one-off basis which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. 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 have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual). The income and expenditure of each of the Central Items are as follows:

NOTES ON THE ANNUAL FINANCIAL REPORT

Name of Agency : **HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION**

1 APRIL 2022 TO 31 MARCH 2023

3. Central Items	2022-23	2021-22
a. Income	HK\$	HK\$
Dementia Supplement for Elderly with Disabilities		
Infirmary Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmary Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme–Fee Waiving Subsidy Scheme		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges		
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)		
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex –		
Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent and Rates		
For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:		
Temporary Financial Aid under Care and Support Networking Team^		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^		
Time-defined Subsidy Scheme for Extended Hours Service Users^	17,267.00	19,413.00
Short-term Rental Assistance for Discharged Prisoners^		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)^		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities^		
Time-defined Subsidy Scheme for Occasional Child Care Service^		
	<u>20,988.00</u>	<u>21,200.00</u>
Total	<u>38,255.00</u>	<u>19,413.00</u>
b. Expenditure		
Dementia Supplement for Elderly with Disabilities		
Infirmary Care Supplement for the Aged Blind Persons		
Dementia Supplement for Residential Elderly Services		
Infirmary Care Supplement for Residential Elderly Services		
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
After School Care Programme–Fee Waiving Subsidy Scheme		
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services		
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy		
NSCCP – Subsidy for Fee Reduction/Waiving		
NSCCP – Subsidy for Incentive Payment		
NSCCP – Rent and Rates		
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes		
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services		
Financial Incentive Scheme for Mentors of Employees with Disabilities		
Enhanced After School Care Programme – Fee Waiving Subsidy Scheme		
Navigation Scheme for Young Persons in Care Services - Operating Expenses		
Navigation Scheme for Young Persons in Care Services - Training Cost		
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation		
MOSTE – Annual Rent and Rates		
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre		
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund		
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges		
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)		
One-off Subsidy for Strengthened Provision of Visiting Medical Officer Service for Residential Care Homes for the Elderly and Visiting Medical Practitioner Scheme for Residential Care Homes for Persons with Disabilities		
Short-term Food Assistance Service Teams – Food Cost		
Siu Lam Integrated Rehabilitation Services Complex –		
Management & Maintenance Cost for Common Area		
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy		
ASCP(PC) Fee Subsidy		
ASCP(PC) Rent and Rates		
Time-defined Service Contract of Social Work Service for Pre-primary Institutions		
- Allocation		
- Rent and Rates		
Temporary Financial Aid under Care and Support Networking Team – other charges		
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers		
Time-defined Subsidy Scheme for Extended Hours Service Users	94.14	11,947.20
Short-term Rental Assistance for Discharged Prisoners		
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
	<u>94.14</u>	<u>11,947.20</u>
Total	<u>94.14</u>	<u>11,947.20</u>

For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHes, RCHDs as well as contract homes operated by private operators only.

^ Please refer to 4(f) of Points to Note on Preparation of AFR and Analysis Schedules

NOTES ON THE ANNUAL FINANCIAL REPORT

Name of Agency : HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION

1 APRIL 2022 TO 31 MARCH 2023

4. **Rent and Rates**

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

5. **Other Income**

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received need not be 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.

The breakdown on Other Income is as follows:

Other income	<u>2022-23</u> \$	<u>2021-22</u> \$ (restated)
(a) Programme income	28,721.00	25,580.00
(b) Production income		
(c) Donation		
(d) Income from Other Activities		
(e) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income *		
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received		
(g) Miscellaneous income		
Sub-Total	<u>28,721.00</u>	<u>25,580.00</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*		
Total	<u>28,721.00</u>	<u>25,580.00</u>

*For those programmes which are regarded as FSA services/ FSA-related activities only

6. **Personal Emoluments**

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

The analysis on number of posts with annual Personal Emoluments over \$700,000 each is appended below:

Analysis of Personal Emoluments

	<u>No of Posts</u>	<u>HK\$</u>
HK\$700,001 - HK\$800,000 p.a.	0	0.00
HK\$800,001 - HK\$900,000 p.a.	0	0.00
HK\$900,001 - HK\$1,000,000 p.a.	0	0.00
HK\$1,000,001 - HK\$1,100,000 p.a.	0	0.00
HK\$1,10,001 - HK\$1,200,000 p.a.	0	0.00
>HK\$1,200,000 p.a.	0	0.00

7. **Other Charges**

The breakdown on Other Charges is as follows:

Other Charges	<u>2022-23</u> HK\$	<u>2021-22</u> HK\$ (restated)
(a) Utilities	63,033.80	47,092.80
(b) Food	28,510.40	23,870.05
(c) Administrative Expenses	24,000.00	30,530.00
(d) Stores and Equipment	362,376.92	427,102.46
(e) Repair and Maintenance	329,750.00	102,443.93
(f) Special Allowances	0.00	0.00
(g) Programme expenses	254,688.62	245,547.11
(h) Transportation and Travelling	40,745.60	6,720.80
(i) Insurance	51,429.00	52,432.80
(j) Miscellaneous	93,623.50	35,189.10
(k) Anti-Epidemic Expenses	0.00	236,981.60
Sub-Total	<u>1,248,157.84</u>	<u>1,207,910.65</u>
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA services / FSA-related activities	0.00	0.00
Total	<u>1,248,157.84</u>	<u>1,207,910.65</u>

NOTES ON THE ANNUAL FINANCIAL REPORT
Name of Agency : HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION

1 APRIL 2022 TO 31 MARCH 2023

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

	Analysis of Reserve Fund					Total
	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / FWSS	Rent and Rates	Central Items	
Income	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Lump Sum Grant	11,550,667.00					11,550,667.00
Fee Income	76,032.00					76,032.00
Other Income	28,721.00					28,721.00
Interest Received (Note 1))	3,799.04					3,799.04
Rent and Rates	-		101,970.00			101,970.00
Central Items	-				38,255.00	38,255.00
Total Income (a)	11,659,219.04		101,970.00		38,255.00	11,799,444.04
Expenditure						
Personal Emoluments	10,060,934.52					10,060,934.52
Other Charges	1,248,157.84					1,248,157.84
Rent and Rates	-		122,428.00			122,428.00
Central Items	-				94.14	94.14
Total Expenditure (b)	11,309,092.36		122,428.00		94.14	11,431,614.50
Surplus for the Year (a) - (b)	350,126.68		(20,458.00)		38,160.86	367,829.54
Less : Surplus of Provident Fund	179,561.88		0.00		0.00	179,561.88
Add/(less) :						
Refund from/(to) Government	170,564.80				38,160.86	188,267.66
- Clawback of LSG Reserve above 25% of Operating expenses (2021/22)	3,870,715.58					3,849,851.38
- Recovery Annual Assessment on Central Items for 2021/22	(28,070.25)				216,506.80	(28,070.25)
- Recovery Annual Assessment on Central Items for 2008/09 to 2016/17	(33,900.00)					(33,900.00)
Deficit absorbed by Associations's Own Fund	3,808,745.33				216,506.80	3,787,881.13
Surplus / (Deficit) of (Note 4)	3,979,310.13	0.00	(257,371.00)	(257,829.00)	254,667.66	3,976,148.79
	(550,743.03)				(28,665.80)	(550,743.03)
					(200,755.00)	(200,755.00)
					118,864.00	118,864.00
	3,428,567.10	0.00	(265,379.00)		144,110.86	3,307,298.96

Notes: # Including an amount SZ being the utilised allocation under CI: ASCP / Enhanced ASCP / FWSS*
* For these programmes which are regarded as FSA services/ FSA-related activities only

- (1) Interest received on LSG (including HA) and Provident Fund 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 LSG Surplus b/f from previous years (including all interest received in previous years (see (1) above) and the balance of HA should be separately reported as in the surplus b/f under LSG and HA respectively.
(3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule for Central Items.
(4) For NGOs without HA, separate disclosure of the movement of HA in their respective AFRs is not necessary. The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year.
For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follows:
With Snapshot Staff (SS) i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year was greater than zero.
The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.
Without SS i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero.
For the next three years (Year 1 to Year 3), the level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1) excluding Provident Fund Contribution (K)) for the year.
From the fourth financial year (Year 4) onwards, the level of LSG cumulative reserve and HA reserve will be counted altogether and the combined reserve amount (i.e. S1+S2) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year. In this regard, separate disclosure of the movement of HA in their respective AFRs is not necessary.

[For (3)(i) and (4)(i) above, please also refer to SWD's letter under reference (11) in SWD/S109/1/10 of 4 April 2022.]
For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

Name of Agency / JONG KONG AND KOWLOON KAIFONG WOMEN'S ASSOCIATION	Unit Code and Name/ Reimbursement Advice No. (Note 7)	Subvention Released (Note 1a) (a1)	Reimbursement of Mileable Leave Pay (RMLP) Scheme reimbursement received (Note 1b) (a2)	Actual Expenditure Incurred under RMLP Scheme (Note 2b) (a2)	Actual Expenditure (Note 2a) (a2)	Deficit for the Year Deficit transferred to JSG (Note 9) (c)	Surplus or Deficit (Note 9) (d) = (b) - (c)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus or Deficit of (Note 9) (h) = (d) + (f) - (g)		
											Surplus (Note 3) (a) = (a1) - (a2)	Deficit (Note 3) (b) = (a1) - (a2)
											Surplus or Deficit (Note 9) (d) = (b) - (c)	Surplus or Deficit (Note 9) (h) = (d) + (f) - (g)
	Dementia Supplement for Elderly with Disabilities											
	Infirmity Care Supplement for the Aged Blind Persons											
	Dementia Supplement for Residential Elderly Services											
	Emergency Financial Aid Supplement for Elderly with Disabilities											
	Emergency Financial Aid Supplement for Staff Members for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance											
	After School Care Programme - Fee Waiving Subsidy Scheme											
	Temporary Financial Aid under Care and Support Networking Team*											
	Emergency Fund for NGOs operating Integrated Services Teams for Street Vendors											
	Short-term Rental Assistance for Estimated Homeless Users*	17,267.00		941.1			17,172.86	75,151.80	(7,442,530)	84,838.86		
	Special Scheme for Estimated Homeless Users*							81,891.00	(267,753.00)	0.00		
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services											
	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Services**											
	Regularization programme for migrant P/T/Visa holders (C3)											
	Regularization programme for migrant P/T/Visa holders (C3)											
	Minimum Wage Ordinance for Overnight Over-the-wall Allowance*											
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	(i) Contract Sum released during the reporting period		(j) Total Expenditure of the Project (including staff, materials, consumables, etc.) during the reporting period	(k) Fee Income from service users;	(l) Subsidy for Fee Waiving claimed from Special Child Care Workers	(m) Prizes related expenses, and (n) Subsidy for Incentive Payment obtained from SWD	(p) = (j) - (k) - (l) - (m)	(q) = (p) - (n)	(r) = (q) - (o)		
	NSCCP - Subsidy for Fee Reduction/Waiving	(h) Subsidy released for Fee Waiving during the reporting period		(i) Subsidy for Fee Waiving obtained from SWD during the reporting period	(j) Fee Income from service users;	(k) Fee Income from service users;	(l) Prizes related expenses, and (m) Subsidy for Incentive Payment obtained from SWD	(n) = (j) - (k) - (l) - (m)	(o) = (n) - (p)	(q) = (o) - (r)		
	NSCCP - Subsidy for Incentive Payment	(i) Subsidy released for Incentive Payment during the reporting period		(j) Subsidy for Incentive Payment obtained from SWD during the reporting period	(k) Fee Income from service users;	(l) Subsidy for Fee Waiving claimed from Special Child Care Workers	(m) Prizes related expenses, and (n) Subsidy for Incentive Payment obtained from SWD	(p) = (j) - (k) - (l) - (m)	(q) = (p) - (n)	(r) = (q) - (o)		
	NSCCP - Rent and Rates	(i) Subsidy released for Rent and Rates reimbursement		(j) Total Expenditure of the Project (including staff, materials, consumables, etc.) during the reporting period	(k) Fee Income from service users;	(l) Subsidy for Fee Waiving claimed from Special Child Care Workers	(m) Prizes related expenses, and (n) Subsidy for Incentive Payment obtained from SWD	(p) = (j) - (k) - (l) - (m)	(q) = (p) - (n)	(r) = (q) - (o)		
	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes											
	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services											
	Financial Incentive Scheme for Mentors of Employees with Disabilities											
	Child Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities*											
	Time-defined Subsidy Scheme for Occupational Child Care Service**											
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	20,988.00					20,988.00	25,977.00	(2,506.00)	25,511.00		
	Navigation Scheme for Young Persons in Care Services - Operating Expenses											
	Navigation Scheme for Young Persons in Care Services - Training Cost											
	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation											
	MOSTE - Annual Rent and Rates											
	Child Care Training for Grandparents - Contract Subsidy	(i) Contract Sum released during the reporting period		(j) Total Expenditure of the Project (including staff, materials, consumables, etc.) during the reporting period	(k) Fee Income from Participants and (l) Subsidy for Fee Waiving obtained from SWD during the reporting period	(m) Prizes related expenses, and (n) Subsidy for Incentive Payment obtained from SWD	(o) = (j) - (k) - (l) - (m)	(p) = (o) - (n)	(q) = (p) - (r)			

Schedule for Central Items
 Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023

Name of Agency / Hong Kong and Kowloon Kaleidos Women's Association	Subvention	Reimbursement of	Actual Expenditure	Actual	Actual Expenditure	Surplus	Deficit for the Year	Adjusted	Surplus	Refund	Adjustment	Surplus
Unit Code and Name/ Reimbursement Advice No. (Note 7)	Subvented Element	Scheme reimbursement (Note 2a) (Note 2b)	Expenditures (Note 2a) (Note 2b)	(Note 2a) (Note 2b)	(Note 2a) (Note 2b)	(Note 5) (Note 6)	to LSC (Note 4) (Note 5)	(Note 5) (Note 6)	(Note 5) (Note 6)	Government (Note 9)	(Note 9)	(Note 6)
xxxxxx	Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiting	\$	[e] Subsidy for Fee Waiving claimed from SWD during the reporting period	\$	[f] Subsidy released for Fee Waiving during the reporting period	\$	N.A.	\$	\$	\$	\$	\$
xxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Education											
xxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres											
xxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (A) Salary and Mandatory Provident Fund											
xxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Items (B) Other Charges											
xxxxxx	Time-limited programme on Ethnic Minority Central and Individual Rehabilitation Services for Persons with Disabilities - Rehabilitation Assessment (Note 10)											
xxxxxx	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Services for Residential Care Homes (private and self-financing) (Note 10)											
xxxxxx	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Services for Residential Care Homes (private and self-financing) (Note 10)											
xxxxxx	Short-term Food Assistance Service Teams (STFASTA) - Food Cost											
xxxxxx	Shi Lam Integrated Rehabilitation Services Complex											
xxxxxx	Management & Maintenance Cost for Common Area											
xxxxxx	After School Care Programme for Pre-primary Children [ASCP(C)]											
xxxxxx	ASCP(C) Fee Subsidy											
xxxxxx	ASCP(C) Rent and Rates											
xxxxxx	Time-defined Service Contract of Social Work Services for Pre-primary Institutions											
xxxxxx	Allocation											
xxxxxx	Rent and Rates											
TOTAL			34,233.00	94.14	0.00	30,502.86	0.00	0.00	216,596.30	(259,420.80)	118,864.00	144,110.86
Any difference arising from the R.M.P. Scheme reimbursement mentioned (see Note 10) below) and the corresponding expenditure under R.M.P. Scheme (see Note 2(b) below) will be assessed separately. Please refer to para. 4(f) of Terms of Reference of APR and attach Schedule in reporting the means of submission.												
Notes: (1) The figures for the whole financial year are extracted from the payroll (Final or remittance advice) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year. (2) This amount represents any reimbursement received from the R.M.P. Scheme if the NGO has temporarily paid the expenditure one of the allocation from the subvented element (see Note 2(b) below). (3) Actual expenditure represents the total expenditure incurred (including provision fund) for the respective services after setting off (i) programme income and (ii) expenditure under R.M.P. Scheme mentioned in Note 2(b) below. (4) This amount represents the additional four weeks MRP (i.e. the 11th to 14th weeks) paid to the employees of the corresponding allocation. (5) Deficit for the following financial items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/SI/14/2/P/18 dated 4 March 2020. (6) Demeritis Supplement for Elderly with Disabilities (7) Infirmary Care Supplement for the Aged Blind Pensioners (8) Demeritis Supplement for Residential Elderly Services (9) Infirmary Care Supplement for Residential Elderly Services (10) "Surplus brought forward (SFB)" means surplus, if any, arising from operations in previous years. (11) "Surplus brought forward (SFB)" means surplus, if any, arising from operations in current year. (12) The central items as listed above may not be exhaustive and any relevant details of central items released and/or expensed during the year, where appropriate, should also be included. (13) The central items as listed above may not be exhaustive and any relevant details of central items released and/or expensed during the year, where appropriate, should also be included. (14) For ASCT/Enhanced ASCT, the adjustment includes the amount of expenditure over/under (under/over) in previous year(s). After taking into account the actual draw-back amount(s) per SWD's allocation letter(s), if any. (15) For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHs, RCHs, as well as contract home operated by private operators only.												

Schedule for Rent and Rates

Annex 2

Analysis of Subvention and Expenditure for the Period from 1st April, 2022 to 31st March, 2023

Name of Agency : **HONG KONG AND KOWLOON KAI-FONG WOMEN'S ASSOCIATION**

Unit Code and Name	Subvented Element	Subvention Released (Note1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		HK\$	HK\$	HK\$	HK\$
2482 Tsang Hui Yuk Wan Neighbourhood Elderly Centre	Rent (Note 3)	87,720.00	115,728.00	0.00	(28,008.00)
	Rates	14,250.00	6,700.00	0.00	7,550.00
	Total	101,970.00	122,428.00	0.00	(20,458.00)
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
GRAND TOTAL		101,970.00	122,428.00	0.00	(20,458.00)

Note :

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