

Annual Financial Report

THE LOK SIN TONG BENEVOLENT SOCIETY, KOWLOON
- SOCIAL WELFARE SERVICE DIVISION

31 March 2023



Annual Financial Report

THE LOK SIN TONG BENEVOLENT SOCIETY, KOWLOON
- SOCIAL WELFARE SERVICE DIVISION

CONTENTS

	Pages
Independent Auditor's Assurance Report	1
Annual Financial Report	2
Notes to the Annual Financial Report	3 - 10

Independent Auditor's Assurance Report
To the Executive Committee of The Lok Sin Tong Benevolent Society, Kowloon
- Social Welfare Service Division

We have audited the financial statements of The Lok Sin Tong Benevolent Society, Kowloon, Social Welfare Service Division (the "Division") 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 30 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 Division for the year ended 31 March 2023.

Responsibilities of the directors

In relation to this report, the directors are responsible for ensuring the AFR of the Division 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 Division 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.

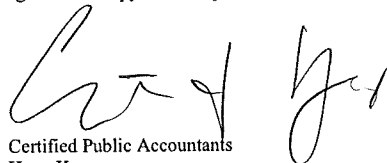
In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to search for instances of the use of funds from the LSG by the Division 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 Division 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 Division 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 Division 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.



Certified Public Accountants
Hong Kong
30 October 2023

ANNUAL FINANCIAL REPORT
NGO : THE LOK SIN TONG BENEVOLENT SOCIETY, KOWLOON
1 APRIL 2022 TO 31 MARCH 2023

	<u>Notes</u>	<u>Total 2022-23</u>	<u>Total 2021-22</u>
		\$	\$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	109,500,230.00	107,999,884.00
b. Provident Fund	1c	5,320,873.00	5,400,699.00
2. Fee Income	2	7,646,521.20	7,608,571.20
3. Central Items	3	5,082,716.00	27,111,946.00
4. Rent and Rates	4	1,585,084.00	1,318,254.00
5. Other Income	5	692,101.60	850,451.80
6. Interest Received		905,924.90	38,029.52
TOTAL INCOME		<u>130,733,450.70</u>	<u>150,327,835.52</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		72,039,787.05	68,422,234.79
b. Provident Fund	1c	3,352,159.59	3,700,115.46
Sub-total	6	75,391,946.64	72,122,350.25
2. Other Charges	7	49,828,710.30	47,129,054.70
3. Central Items	3	7,328,191.45	5,491,056.27
4. Rent and Rates	4	2,164,986.10	2,032,612.50
TOTAL EXPENDITURE		<u>134,713,834.49</u>	<u>126,775,073.72</u>
C. SURPLUS / (DEFICIT) FOR THE YEAR	8	<u>(3,980,383.79)</u>	<u>23,552,761.80</u>

The Annual Financial Report from pages 2 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Mr. Lee Shing Kan
Chairman
Date : 30 October 2023



Lau Oi Sze, MH
Chief Executive
Date : 30 October 2023

NOTES ON THE ANNUAL FINANCIAL REPORT

1. Lump Sum Grant (LSG)

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 LSG (excluding Provident Fund) received for the year.

c. Provident Fund This is Provident Fund received and contributed during the year. Snapshot staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000. 6.8% and other posts represent those staff that are employed after 1 April 2000. The Provident Fund received and contributed for staff under the Central Items which are separately included as part of income and expenditure of the relevant items have been shown under **Note 3**.

Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> \$	<u>6.8% and Other Posts</u> \$	<u>Total</u> \$
Subvention Received	919,090.00	4,401,783.00	5,320,873.00
Provident Fund Contribution Paid during the Year	<u>(689,044.77)</u>	<u>(2,663,114.82)</u>	<u>(3,352,159.59)</u>
Surplus/(Deficit) for the Year	230,045.23	1,738,668.18	1,968,713.41
Add: Surplus b/f	65,592.46	10,858,608.53	10,924,200.99
Adj: PF Adjustment for Previous Year - Letter on 23 March 2022 Ref:2022SWD/S/102/1 (2022)	25,224.00	-	25,224.00
Surplus c/f	<u><u>320,861.69</u></u>	<u><u>12,597,276.71</u></u>	<u><u>12,918,138.40</u></u>

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

3. Central Items These are 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:

	2022-23 \$	2021-22 \$
a. Income		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	1,544,833.00	1,611,776.00
Infirmiry Care Supplement for Residential Elderly Services	565,380.00	856,638.00
Foster Care Allowance / One-off Special Allowances 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	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-
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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction / Waiving	-	-
NSCCP - Subsidy for Incentive Payment	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	620,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	393,203.00	883,532.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service	-	-
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)	-	22,750,000.00
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	-	390,000.00
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	2,579,300.00	-
- Allocation	-	-
- Rent and Rates	-	-
<i>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:</i>		
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 [^]	-	-
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 [^]	-	-
Total :	<u>5,082,716.00</u>	<u>27,111,946.00</u>

	2022-23	2021-22
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmary Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	1,544,833.00	1,611,776.00
Infirmary Care Supplement for Residential Elderly Services	565,380.00	856,638.00
Foster Care Allowance / One-off Special Allowances 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	-	-
Emergency Fund	-	-
Time-defined Subsidy Scheme for Extended Hours Services Users	-	-
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	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	-	-
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-
NSCCP - Subsidy for Fee Reduction / Waiving	-	-
NSCCP - Subsidy for Incentive Payment	-	-
NSCCP - Rent and Rates	-	-
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	435,352.00	-
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	689,085.44	886,392.27
Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-
Navigation Scheme for Young Persons in Care Services - Operating Expenses	-	-
Navigation Scheme for Young Persons in Care Services - Training Cost	-	-
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	-	-
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Ventilation Assessment	25,200.00	2,101,050.00
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	2,057,500.00	-
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	260,150.00	35,200.00
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	1,750,691.01	-
- Allocation	-	-
- Rent and Rates	-	-
Temporary Financial Aid under Care and Support Networking Team ^A	-	-
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers ^A	-	-
Time-defined Subsidy Scheme for Extended Hours Service Users ^A	-	-
Short-term Rental Assistance for Discharged Prisoners ^A	-	-
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance) ^A	-	-
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities ^A	-	-
Time-defined Subsidy Scheme for Occasional Child Care Service ^A	-	-
Total :	7,328,191.45	5,491,056.27

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 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	2022-23	2021-22
	\$	\$
(a) Programme income	154,601.00	138,949.80
(b) Production income	-	-
(c) Donation	-	-
(d) Income from Other Activities	-	-
(e) Utilised allocation under Central Item (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	537,500.60	711,502.00
Sub-Total	692,101.60	850,451.80
Less: Utilised allocation under CI ASCP/ Enhanced ASCP/ ASCP(PC) - FWSS which forms as part of Other Income*	-	-
Total	692,101.60	850,451.80

* 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 paid under LSG is appended below:

Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.	1	759,396.90
HK\$800,001 - HK\$900,000 p.a.	1	837,913.43
HK\$900,001 - HK\$1,000,000 p.a.	-	-
HK\$1,000,001 - HK\$1,100,000 p.a.	-	-
HK\$1,100,001 - HK\$1,200,000 p.a.	-	-
>HK\$1,200,000 p.a.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

<u>Other Charges</u>	<u>2022-23</u> \$	<u>2021-22</u> \$
(a) Utilities	2,880,873.84	2,562,132.43
(b) Food	5,281,661.80	5,094,941.66
(c) Administrative Expenses	490,903.91	492,452.60
(d) Store and Equipment	1,357,452.52	1,022,310.06
(e) Repair and Maintenance	1,177,231.67	1,048,571.31
(f) Special Allowances	-	-
(g) Programme Expenses	158,175.10	307,478.85
(h) Transportation and Travelling	453,784.85	543,931.67
(i) Insurance	742,004.84	627,137.93
(j) Medical & Nursing	36,578,493.29	34,930,992.69
(k) Miscellaneous - Fixed Assets	708,128.48	499,105.50
Sub-Total	<u>49,828,710.30</u>	<u>47,129,054.70</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	-	-
Total	<u><u>49,828,710.30</u></u>	<u><u>47,129,054.70</u></u>

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

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP/Enhanced ASCP/ASCP(PC)-FWSS	Rent and Rates	Central Items	Total
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	114,821,103.00	-		-	-	114,821,103.00
Fee Income	7,646,521.20	-		-	-	7,646,521.20
Other Income	692,101.60	-		-	-	692,101.60
Interest Received (Note (1))	905,924.90	-		-	-	905,924.90
Rent and Rates	-	-		1,585,084.00	-	1,585,084.00
Central Items	-	-		-	5,082,716.00	5,082,716.00
Total Income (a)	124,065,650.70	-	-	1,585,084.00	5,082,716.00	130,733,450.70
Expenditure						
Personal Emoluments	75,391,946.64	-		-	-	75,391,946.64
Other Charges	49,828,710.30	-		-	-	49,828,710.30
Rent and Rates	-	-		2,164,986.10	-	2,164,986.10
Central Items	-	-		-	7,328,191.45	7,328,191.45
Total Expenditure (b)	125,220,656.94	-	-	2,164,986.10	7,328,191.45	134,713,834.49
Surplus / (Deficit) for the Year (a) - (b)	(1,155,006.24)	-	-	(579,902.10)	(2,245,475.45)	(3,980,383.79)
Less : Surplus of Provident Fund	(1,968,713.41)	-		-	-	(1,968,713.41)
Surplus / (Deficit) b/f (Note (2))	(3,123,719.65)	-	-	(579,902.10)	(2,245,475.45)	(5,949,097.20)
	23,894,065.50	-		(711,280.50)	23,472,114.73	46,654,899.73
Surplus / (Deficit) c/f (Note (4))	20,770,345.85	-	-	(1,291,182.60)	21,226,639.28	40,705,802.53
Add: Backpayment from Government of Rent 2020/2021 & 2021/2022				742,543.00		742,543.00
Less : Claw back letter on 30/11/2022 under Ref:SWD SF/SAS/4-35/2/104(480) Provisional Recovery of Subvention Surpluses of R&R for 2021-22				(28,184.00)		(28,184.00)
Less : Claw back of Unspent Allocation of One-off Subsidy for SPVM Officer Service for RCHE/RCHPD on 27 Jan 2023					(94,650.00)	(94,650.00)
Less : Claw back of Remaining sponsorship grant from the sponsoring NGOs under Training Sponsorship Scheme 2021 for BOT Programme					(184,648.00)	(184,648.00)
Surplus / (Deficit) c/f (Note (4))	20,770,345.85	-	-	(576,823.60)	20,947,341.28	41,140,863.53

Notes:

- (1) Interest received on LSG 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 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 Infirmary Care Supplement, if any, as per Schedule of 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 reserves (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.

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

Name of Agency: The Lok Sin Tong Benevolent Society, Kowloon

Unit Code and Name / Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1) (a1)	Reimbursement of Maternity Leave Pay Scheme (Note 1b) #	Actual Expenditure (Note 2) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b) #	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus (Deficit) b/f (Note 5) (e)	Refund from Government (f)	Adjustment transferred to LSG (Note 9) (g)	Surplus / (Deficit) of (Note 6) (h) = (e) + (f) - (g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
6351- The Lok Sin Tong Benevolent Society, Kowloon	Dementia Supplement for Elderly with Disabilities												
	Infirmity Care Supplement for the Aged Blind Persons												
	Dementia Supplement for Residential Elderly Services	1,544,833.00		1,544,833.00		-	-	-	-				
	Infirmity Care Supplement for Residential Elderly Services	565,380.00		565,380.00		-	-	-	-				
	Foster Care Allowance / One-off Special Allowances for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster After School Care Programme - Fee Waiving Subsidy Scheme												
	Temporary Financial Aid under Care and Support Networking Team ^a												
	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers ^a												
	Subsidy Scheme for Extended Hours Services Users ^a												
	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 Service ^a												
	Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance for (Overnight On-site-on-call Allowance)												
	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				435,382.00			435,382.00	435,382.00	620,000.00	184,618.00		
	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	393,203.00		689,085.44				295,882.44	295,882.44	(566,915.27)			(1,262,797.71)
	Financial Incentive Scheme for Mentors of Employees with Disabilities												
	Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities												
	Time-defined Subsidy Scheme for Occasional Child Care Service												
	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													
Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving													
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 - Central Item (A) salary and Mandatory Provident Fund													
Time-limited programme on Enhancing Infection Control and Ventilation of Residential Care Homes for the Elderly and Residential Care Homes for Persons with Disabilities - On-site Verification Assessment				25,200.00			25,200.00	25,200.00	714,230.00			689,030.00	
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing) (Note 10)				2,057,500.00			2,057,500.00	2,057,500.00	22,769,000.00			20,692,500.00	
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				260,150.00			260,150.00	260,150.00	354,800.00	94,650.00			
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	2,579,300.00		1,750,691.01			828,608.99						828,608.99	
- Rent and Rates													
Total:		5,082,716.00		7,328,191.45		828,608.99	3,074,084.44		3,074,084.44	23,472,114.73	279,298.00		20,947,341.28

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.
 * Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes:

- The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- This amount represents any reimbursement received from the RMLP Scheme if the NGO has temporarily paid the expenditure out of the allocation from the subvented element (see Note 2(b) below).
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- Surplus / Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (S) in SWD/SI/04/2 PL 18 dated 20 July 2018.
 - Dementia Supplement for Elderly with Disabilities
 - Infirmity Care Supplement for the Aged Blind Persons
 - Dementia Supplement for Residential Elderly Services
 - Infirmity Care Supplement for Residential Elderly Services
- "Surplus brought forward (bf)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (cf)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit codes and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 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.
- For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual draw-back amount(s) per SWD's allocation letter (S), if any.
- 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.

Schedule for Rent and Rates

Analysis of Subvention and Expenditure for the Period from 1.4.2022 to 31.3.2023

Name of Agency: The Lok Sin Tong Benevolent Society, Kowloon

Unit Code and Name	Subvented Element	Subvention Released (Note 1)				Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		Current Year	Claw back	Backpayment	Total			
3900 Chu Ting Cheong	Rent (Note 3)	\$ 133,620	\$	\$ 24,780	\$ 158,400	\$ 158,400	\$	\$ 24,780
	Rates	240,637		9,363	250,000	250,000		9,363
	Total:	374,257	-	34,143	408,400	408,400	-	34,143
3913 Leung Kau Kui	Rent	894,792		365,448	1,260,240	1,266,804		372,012
	Rates	20,647	11,127	-	9,520	9,520	11,127	
	Total:	915,439	11,127	365,448	1,269,760	1,276,324	11,127	372,012
3901 Wan Lap Keung	Rent	6,655		1,265	7,920	7,920		1,265
	Rates	10,734	8,134	-	2,600	2,600	8,134	
	Total:	17,389	8,134	1,265	10,520	10,520	8,134	1,265
3902 Chan Lai Jeong Kiu	Rent	2,148		612	2,760	2,760		612
	Rates	13,773	8,923	-	4,850	4,850	8,923	
	Total:	15,921	8,923	612	7,610	7,610	8,923	612
3291 WTSDC	Rent	261,960		309,168	571,128	441,932		179,972
	Rates	118		31,907	32,025	20,200		20,082
	Total:	262,078	-	341,075	603,153	462,132	-	200,054
	Grand Total:	1,585,084	28,184	742,543	2,299,443	2,164,986	28,184	608,086

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, car park rent, management fee, building maintenance fee and Government Rent.

