

**TAI HANG RESIDENTS' WELFARE ASSOCIATION**  
**TAI HANG YOUTH CENTRE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**



**27 OCT 2023**

Date : 24 October 2023

V CPA LIMITED  
CERTIFIED PUBLIC ACCOUNTANTS  
文森會計師有限公司  
TEL : 3709 3334 FAX : 3020 9346

These ANNUAL FINANCIAL REPORT are for the exclusive use of its Management committees only. The auditors and other professionals, if any involved, do not assume responsibility towards or accept liability to any other person for the contents of this set of the financial statements.

**INDEPENDENT AUDITOR'S ASSURANCE REPORT  
TO THE MANAGEMENT COMMITTEE OF  
TAI HANG RESIDENTS' WELFARE ASSOCIATION - TAI HANG YOUTH CENTRE**

We have audited the financial statements of Tai Hang Residents' Welfare Association - Tai Hang Youth Centre (the 'Centre') 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 24 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 Centre for the year ended 31 March 2023.

**Responsibilities of the Management Committee**

In relation to this report, the Management Committee are responsible for ensuring the AFR of the Centre 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 Centre 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.

Received by  
on 21 NOV 2023  
SWD  
Subvention Finance Section



# V CPA LIMITED

CERTIFIED PUBLIC ACCOUNTANTS | 文森會計師有限公司

文森會計師有限公司  
V CPA Limited  
Certified Public Accountants  
Est. Vincent Choi

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## INDEPENDENT AUDITOR'S ASSURANCE REPORT (CONT'D) TO THE MANAGEMENT COMMITTEE OF TAI HANG RESIDENTS' WELFARE ASSOCIATION - TAI HANG YOUTH CENTRE

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 Centre 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.

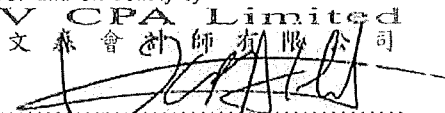
### Conclusion

1. In our opinion, the AFR of the Centre 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 Centre 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 Centre 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.

For and on behalf of

For and on behalf of  
**V CPA Limited**  
 文森會計師有限公司  
  
 Authorized Signature(s)

**V CPA Limited**  
 Certified Public Accountants, Hong Kong  
 Corporate practice - Registration number S0655  
 Company Director - Choi Pak Kei, Certified Public Accountants, Hong Kong  
 Practising Certificate Number P05603  
 24 October 2023

Received by
on 21 NOV 2023
SWD
Subvention Finance Section



TAI HANG RESIDENTS' WELFARE ASSOCIATION  
 TAI HANG YOUTH CENTRE  
 ANNUAL FINANCIAL REPORT  
FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

	<u>Note</u>	2022-23 HKD	2021-22 HKD
<b>A. INCOME</b>			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	3,186,438	3,142,606
b. Provident Fund.	1c	250,919	246,523
2 Fee Income	2	3,664	2,567
3 Central Items.	3	-	-
4 Rent and Rates.	4	43,592	43,592
5 Other Income	5	224,731	30,487
6 Interest Received		310	5
		<hr/>	<hr/>
<b>TOTAL INCOME</b>		<b>3,709,654</b>	<b>3,465,780</b>
<b>B. EXPENDITURE</b>			
1 Personal Emoluments			
a. Salaries		2,349,615	2,343,866
b. Provident Fund	1c	203,183	200,973
c. Allowances		-	-
Sub-total	6	<hr/> 2,552,798	<hr/> 2,544,839
2 Other Charges	7	547,337	529,072
3 Central Items	3	-	-
4 Rent and Rates	4	47,892	47,892
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>3,148,027</b>	<b>3,121,803</b>
<b>C. SURPLUS (DEFICIT) FOR THE YEAR</b>			
	8	<hr/> <hr/> 561,627	<hr/> <hr/> 343,977

The Annual Financial Report from pages 4 to 12 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.



Yuen How Kuen  
Chairman

Date : 24 October 2023



Ngai Yat Sum  
Vice-Chairman

Date : 24 October 2023

TAI HANG RESIDENTS' WELFARE ASSOCIATION  
 TAI HANG YOUTH CENTRE  
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) 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** 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 1st April, 2000.

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

The Provident Fund received and contributed for staff under the Central Items have been shown under 3.

Details are analysed below:

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u> HK\$	6.8% and Other <u>Posts</u> HK\$	<u>Total</u> HK\$
Subvention Received	74,250	176,669	250,919
Provident Fund Contribution Paid during the year	(77,980)	(125,203)	(203,183)
Surplus/(deficit) for the year	(3,730)	51,466	47,736
Add: Surplus/ (Deficit) b/f	(14,391)	674,367	659,976
SWD adjustment, if any	-	-	-
Additional subvention received for previous year(s)	7,439	-	7,439
Less: Refund to government	-	-	-
Surplus/(deficit) c/f	<u>(10,682)</u>	<u>725,833</u>	<u>715,151</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 Lump Sum Grant Manual.

**3. Central Items**

These are subvented service activities 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. 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 (October 2016)). The income and expenditure of each of the Central Items are as follows:

a) <u>Income</u>	2022-23 HK\$	2021-22 HK\$
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry 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	-	-
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	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

	2022-23 HK\$	2021-22 HK\$
b) Expenditure		
Dementia Supplement for Elderly with Disabilities	-	-
Infirmiry Care Supplement for the Aged Blind Persons	-	-
Dementia Supplement for Residential Elderly Services	-	-
Infirmiry 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	-	-
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	-	-
<b>Total</b>	<u>-</u>	<u>-</u>



#### 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 reflected in the AFR.

The breakdown on Other Income (paragraph 2.29 of LSG Manual (October 2016)) is as follows:

	2022-23 HK\$	2021-22 HK\$
<b>Other Income</b>		
(a) Fees and charges for services incidental to the operation of subvented services	-	-
(b) Others	<u>224,731</u>	<u>30,487</u>
<b>Total</b>	<u><u>224,731</u></u>	<u><u>30,487</u></u>

#### 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:

##### Analyses of Personal Emoluments

	<u>No. of Posts</u>	2022-23 HK\$	2021-22 HK\$
HK\$700,001 - HK\$800,000 p.a.	/	-	-
HK\$800,001 - HK\$900,000 p.a.	/	-	-
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\$1,200,001 p.a.	/	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>

## 7. Other Charges

The breakdown on Other Charges is as follows:

	2022-23 HK\$	2021-22 HK\$
a) Utilities	49,953	48,240
b) Food	-	-
c) Administrative Expenses	110,538	132,300
d) Stores and Equipment	-	-
e) Repairs and Maintenance	9,984	6,380
f) Special Allowances	-	-
g) Programme Expenses	304,599	270,810
h) Transportation and Travelling	1,325	1,573
i) Insurance	39,023	39,023
j) Miscellaneous	31,915	30,746
Total	<u>547,337</u>	<u>529,072</u>

### 7a. Special One-off Grant Payments

Details of Special One-off Grant as follows:

	2022-23 HK\$	2021-22 HK\$
<b>Special One-off Grant Payments</b>		
a) Voluntary Retirement Scheme	-	-
b) Compensation Scheme	-	-
c) Staff Training and Development	-	-
d) Other Staff-related Initiatives	-	-
Total	<u>-</u>	<u>-</u>

TAI HANG RESIDENTS' WELFARE ASSOCIATION  
 TAI HANG YOUTH CENTRE  
 NOTES ON THE ANNUAL FINANCIAL REPORT

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

	Analysis of Reserve Fund				
	Lump Sum Grant (LSG)	Special One-off Grant (SOG)	Rent and Rates	Central Items	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
<b>Income</b>					
Lump Sum Grant	3,437,357	-	-	-	3,437,357
Special One-off Grant	-	-	-	-	-
Fee Income	3,664	-	-	-	3,664
Other Income	224,731	-	-	-	224,731
Interest Received (Note 1)	310	-	-	-	310
Rent and Rates.	-	-	43,592	-	43,592
Central Items	-	-	-	-	-
<b>Total Income (a)</b>	<b>3,666,062</b>	<b>-</b>	<b>43,592</b>	<b>-</b>	<b>3,709,654</b>
<b>Expenditure</b>					
Personal Emoluments	2,552,798	-	-	-	2,552,798
Other Charges	547,337	-	-	-	547,337
Rent and Rates	-	-	47,892	-	47,892
Central Items	-	-	-	-	-
Special One-off Grant Payments	-	-	-	-	-
<b>Total Expenditure (b)</b>	<b>3,100,135</b>	<b>-</b>	<b>47,892</b>	<b>-</b>	<b>3,148,027</b>
<b>Surplus/(Deficit) for the year (a) - (b)</b>	<b>565,927</b>	<b>-</b>	<b>(4,300)</b>	<b>-</b>	<b>561,627</b>
Less: Surplus/ (Deficit) of Provident Fund	47,736	-	-	-	47,736
<b>Surplus/(Deficit) for the year excluding Provident Fund</b>	<b>518,191</b>	<b>-</b>	<b>(4,300)</b>	<b>-</b>	<b>513,891</b>
Surplus/(deficit) b/f before SWD adj	1,077,843	-	(101,625)	-	976,218
Add/(Less):SWD adjustment	(1,716)	-	-	-	(1,716)
Surplus/(deficit) b/f after SWD adj (Note (2))	1,076,127	-	(101,625)	-	974,502
Less: Refund to Government	1,594,318	-	(105,925)	-	1,488,393
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary(Note(3))	(359,609)	-	-	-	(359,609)
	-	-	-	-	-
<b>Surplus/(Deficit) c/f (Note 4)</b>	<b>1,234,709</b>	<b>-</b>	<b>(105,925)</b>	<b>-</b>	<b>1,128,784</b>

Notes:

- (1) Interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant should all be included as one item under LSG; and the item is considered as part of LSG reserve.
- (2) Accumulated balance Lump Sum Grant Surplus b/f from previous years 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) The level of LSG cumulative reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

TAI HANG RESIDENTS' WELFARE ASSOCIATION  
 TAI HANG YOUTH CENTRE  
SCHEDULE FOR INVESTMENT  
 ANALYSIS OF INVESTMENT  
 AS AT 31 MARCH 2023

NAME OF NGO: TAI HANG YOUTH CENTRE

	<u>2023</u> HK\$	<u>2022</u> HK\$
LSG Reserve as at 31st March	1,234,709	1,077,843
	<u>1,234,709</u>	<u>1,077,843</u>
Represented by:		
Investments		
a. HKD Bank Account Balances	1,234,709	1,077,843
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	<u>1,234,709</u>	<u>1,077,843</u>

Note: The investments should be reported as historical cost.

Confirmed by:



\_\_\_\_\_  
 Yuen How Kuen  
 Chairman  
 Date : 24 October 2023



\_\_\_\_\_  
 Ngai Yat Sum  
 Vice-Chairman  
 Date : 24 October 2023

**Schedule for Central Items**

Annex 1

**Analysis of Subvention and Expenditure for the Period from 1/4/2022 to 31/3/2023**

Name of Agency: Tai Hang Residents' Welfare Association - Tai Hang Youth Centre

Unit Code and Name (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the Year			Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus or Deficit (Note 6) (h) = (e) + (a) - (f) + (g)
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
	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										
	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										
	Temporary Financial Aid under Care and Support Networking Team										
	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers										
	Subsidy Scheme for Extended Hours Service 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 and Enhanced Employment Service										
	Allowances for Specific Services Arising from the Implementation of 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										
	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services										
	Financial Incentive Scheme for Mentors of Employees with Disabilities										
	Cash Subsidy for Integrated Support Service 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										
	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-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) 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 (Note 10)										
	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)										
	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 (STFASTs) - 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										
<b>TOTAL</b>											

1. Notes

**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.
- Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit in 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
  - 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 (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code 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 claw-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: Tai Hang Residents' Welfare Association - Tai Hang Youth Centre

Unit Code and Name	Subvented Element	Subvented Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 3)
7500 Tai Hang Youth Centre	Rent(Note 3)	692	692	-	-
	Rates	42,900	47,200	-	(4,300)
	Total	43,592	47,892	-	(4,300)
	Grant Total:				

Notes :

- 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.

**Movement of the Furniture and Equipment Replenishment  
and Minor Works Block Grant Reserve**

Appendix A

	HK\$	HK\$
Balance of Block Grant Reserve brought forward from previous financial year		129,458
Add: Block Grant received during the year	52,000	
Interest income received	-	
Other income	-	52,000
	-	
Less: Expenditure during the year (Note)		
Minor Works Projects	-	
Furniture and Equipment	52,000	
Vehicle Overhauling	-	(52,000)
	-	(52,000)
		129,458
Contribution from NGO to cover the deficit (if any)		-
SWD Adjustment		1,716
Balance of Block Grant Reserve carried forward to the next financial year		131,174

**Capital Commitments**

As at 31 March 2023, the outstanding commitments in respect of Furniture and Equipment Replenishment and Minor Works Block Grant were as follows -

	HK\$
Contracted for but not provided in the financial statements	-
Authorised but not contracted for	-
	-

**Note**

*Expenditure charged to Block Grant during the year should be full expenditure amount, i.e. the actual expenditure incurred in 2022-23.*

**Tai Hang Residents' Welfare Association**  
**Tai Hang Youth Centre**  
**Details of the Use of the F&E Replenishment and Minor Works Block Grant-**  
**(a) Expenditure in the year 2022-23 and**  
**(b) Outstanding commitment as at 31 March 2023**

item No.	Name of the SWD-subvented Unit (Note 1)	(a) Expenditure in the year 2022-23			(b) Outstanding Commitments as at 31 March 2023 - Contracted for but not provided under the Expenditure Column		
		Minor Works (\$)	Furniture and Equipment (including Vehicle Overhauling) (\$)	Total Expenditure (\$)	Minor Works (\$)	Furniture and Equipment (including Vehicle Overhauling) (\$)	Total outstanding Commitment (\$)
1	Tai Hang Youth Centre	-	52,000	52,000	-	-	-
Total (Note 2):		-	52,000	52,000	-	-	-

## Notes:

- 1 One premises-tied SWD-subvented unit should not appear more than once in the schedule.
- 2 The total figures should tally with those disclosed in the NGO'S audited financial statements under paragraph 4.4.3 of the LF Manual.

In pursuance of paragraph 4.4.4 of the Lotteries Fund Manual we forward herewith the schedule showing the use of F&E Replenishment and Minor Works Grant. We also confirm that expenditure from the Block Grant has been incurred in accordance with the provisions of the Lotteries Fund Manual.



Yuen How Kuen  
Chairman



Ngai Yat Sum  
Vice-Chairman