

Our Ref : EHO/aw/K1002-A1

The Committee Members  
Kwun Tong Methodist Social Service  
Flat A, 6/F., Takad Centre,  
135 Wai Yip Street,  
Kwun Tong,  
Kowloon

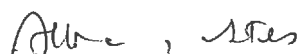
Dear Sirs

**Kwun Tong Methodist Social Service (the "Association")**  
**Audit for the year ended 31st March 2023**

During the course of our audit, it comes to our notice that proper accounting records, financial procedures and internal control of the Association have been maintained in accordance with the requirements of the Social Welfare Department. The existing accounting system and internal control are considered to be adequate and proper so as to give effectiveness of safeguarding assets of the Association and ensuring adherence to management policies.

In case we find any obvious weaknesses in the above with regard to our future audit, we shall inform you in due course for improvement.

Yours faithfully,



**Alliance & Associates**  
Certified Public Accountants

Hong Kong, **16 OCT 2023**

**INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE COMMITTEE MEMBERS OF  
KWUN TONG METHODIST SOCIAL SERVICE (THE "ASSOCIATION")(continued)**

We have audited the financial statements of the NGO for the year ended 31st 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 **16 OCT 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 Committee Members**

In relation to this report, the 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 COMMITTEE MEMBERS OF  
KWUN TONG METHODIST SOCIAL SERVICE (THE "ASSOCIATION") (continued)**

**Auditor's Responsibility (continued)**

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.



**Alliance & Associates**  
Certified Public Accountants

Hong Kong, **16 OCT 2023**

## ANNUAL FINANCIAL REPORT

NGO: 444 KWUN TONG METHODIST SOCIAL SERVICE

(1 April 2022 to 31 March 2023)

	Notes	2022-23 \$	2021-22 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	<b>1b</b>	33,318,213.00	30,565,257.00
b. Provident Fund	<b>1c</b>	2,522,826.00	2,237,736.00
2. Fee Income	<b>2</b>	5,110.00	-
3. Central Items	<b>3</b>	57,447,573.00	35,125,812.00
4. Rent and Rates	<b>4</b>	2,168,968.00	1,966,420.00
5. Other Income	<b>5</b>	1,183,684.49	1,464,968.80
6. Interest Received		21,116.22	191.45
<b>TOTAL INCOME</b>		<b>96,667,490.71</b>	<b>71,360,385.25</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments			
a. Salaries		31,286,360.72	27,254,242.96
b. Provident Fund	<b>1c</b>	2,006,055.69	1,791,532.35
c. Allowances		-	-
Sub-total	<b>6</b>	33,292,416.41	29,045,775.31
2. Other Charges	<b>7</b>	3,186,699.76	3,392,485.48
3. Central Items	<b>3</b>	54,896,324.46	30,680,092.44
4. Rent and Rates	<b>4</b>	2,285,508.67	1,967,120.60
<b>TOTAL EXPENDITURE</b>		<b>93,660,949.30</b>	<b>65,085,473.83</b>
<b>C. SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>8</b>	<b>3,006,541.41</b>	<b>6,274,911.42</b>

The Annual Financial Report from pages [1] to [9] has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE

CHAIRMAN

DATE: 16 OCT 2023

SIGNATURE

GENERAL SECRETARY

DATE: 16 OCT 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 the income and expenditure of the relevant items have been shown under **Note 3**.  
Details are analysed below :

<u>Provident Fund Contribution</u>	<b>Snapshot Staff</b> \$	<b>6.8% and Other Posts</b> \$	<b>Total</b> \$
Subvention Received	498,133.00	2,024,693.00	2,522,826.00
Provident Fund Contribution Paid during the Year	(455,824.28)	(1,449,626.34)	(1,905,450.62)
Special One-off MPF Voluntary Contribution	-	(100,605.07)	(100,605.07)
Surplus/ (Deficit) for the Year	42,308.72	474,461.59	516,770.31
<b>Add:</b> Surplus/ (Deficit) b/f Additional subvention received for previous year(s)	(9,616.72)	3,814,803.59	3,805,186.87
	-	-	-
<b>Less:</b> Refund to Government	(5,610.00)	-	(5,610.00)
<b>Surplus/ (Deficit) c/f</b>	<b>27,082.00</b>	<b>4,289,265.18</b>	<b>4,316,347.18</b>

- 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 :

**3. Central Items (continued)**

	<b>2022-23</b>	<b>2021-22</b>
<b>a. Income</b>	<b>\$</b>	<b>\$</b>
After School Care Programme – Fee Waiving Subsidy Scheme	1,208,640.00	1,752,192.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	640,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	3,726,580.00
Short-term Food Assistance Service Teams – Food Cost	48,501,033.00	29,007,040.00
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	7,737,900.00	-
<b>Total</b>	<b>57,447,573.00</b>	<b>35,125,812.00</b>
	<b>2022-23</b>	<b>2021-22</b>
<b>b. Expenditure</b>	<b>\$</b>	<b>\$</b>
After School Care Programme – Fee Waiving Subsidy Scheme	1,124,958.00	966,784.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	640,000.00	320,000.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	3,529,105.55	4,871,787.80
Short-term Food Assistance Service Teams – Food Cost	41,169,171.54	24,521,520.64
Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	8,433,089.37	-
<b>Total</b>	<b>54,896,324.46</b>	<b>30,680,092.44</b>

*#For NGOs with Visting 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*

**4. Rent and Rates**

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

**5. Other Income**

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

The breakdown on Other Income is as follows:

**5. Other Income (continued)**

	2022-23	2021-22
<b>Other Income</b>	<b>\$</b>	<b>\$</b>
(a) Programme income	661,959.60	700,483.20
(b) Production income	-	-
(c) Donation	2,500.00	-
(d) Income from Other Activities	446,372.90	675,557.98
(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 *	543,282.00	378,976.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	72,851.99	88,927.62
<b>Sub-Total</b>	<b>1,726,966.49</b>	<b>1,843,944.80</b>
<b>Less:</b> Utilised allocation under CI - ASCP / Enhanced ASCP / ASCP (PC) - FWSS which forms as part of Other Income*	(543,282.00)	(378,976.00)
<b>Total</b>	<b>1,183,684.49</b>	<b>1,464,968.80</b>

\* 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:

<b>Analysis of Personal Emoluments paid under LSG</b>	<b>No of Posts</b>	<b>\$</b>
HK\$700,001 - HK\$800,000 p.a.	3	2,191,764.01
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\$1,200,000 p.a.	1	1,233,352.00

**7. Other Charges** The breakdown on Other Charges is as follows:

	2022-23	2021-22
<b>Other Charges</b>	<b>\$</b>	<b>\$</b>
(a) Utilities	294,386.40	259,928.00
(b) Food	-	-
(c) Administration Expenses	335,466.58	435,514.97
(d) Stores and Equipment	522,446.71	540,984.64
(e) Repair and Maintenance	336,920.20	316,641.70
(f) Special Allowances	-	-
(g) Programme Expenses	1,778,932.74	1,776,478.56
(h) Transportation and Travelling	61,057.97	16,742.10
(i) Insurance	270,706.21	252,357.09
(j) Miscellaneous	20,193.00	15,046.50
(k) Staff Training and Development	109,871.95	157,767.92
<b>Sub-Total</b>	<b>3,729,981.76</b>	<b>3,771,461.48</b>
<b>Less:</b> 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	(543,282.00)	(378,976.00)
<b>Total</b>	<b>3,186,699.76</b>	<b>3,392,485.48</b>

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

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

	<b>Lump Sum Grant (LSG)</b>	<b>Holding Account (HA)</b>	<b>Adjustment for Utilised allocation under ASCP / Enhanced ASCP/ ASCP (PC)-FWSS</b>	<b>Rent and Rates</b>	<b>Central Items (CI)</b>	<b>Total</b>
	\$	\$	\$	\$	\$	\$
<b>Income</b>						
Lump Sum Grant	35,841,039.00	-	-	-	-	35,841,039.00
Fee Income	5,110.00	-	-	-	-	5,110.00
Other Income	1,726,966.49	-	(543,282.00)	-	-	1,183,684.49
Interest Received (Note (1))	21,116.22	-	-	-	-	21,116.22
Rent and Rates	-	-	-	2,168,968.00	-	2,168,968.00
Central Items	-	-	-	-	57,447,573.00	57,447,573.00
<b>Total Income (a)</b>	<b>37,594,231.71</b>	<b>-</b>	<b>(543,282.00)</b>	<b>2,168,968.00</b>	<b>57,447,573.00</b>	<b>96,667,490.71</b>
<b>Expenditure</b>						
Personal Emoluments	33,187,566.41	104,850.00	-	-	-	33,292,416.41
Other Charges	3,729,981.76	-	(543,282.00)	-	-	3,186,699.76
Rent and Rates	-	-	-	2,285,508.67	-	2,285,508.67
Central Items	-	-	-	-	54,896,324.46	54,896,324.46
<b>Total Expenditure (b)</b>	<b>36,917,548.17</b>	<b>104,850.00</b>	<b>(543,282.00)</b>	<b>2,285,508.67</b>	<b>54,896,324.46</b>	<b>93,660,949.30</b>
<b>Surplus/(Deficit) for the Year (a)-(b)</b>	<b>676,683.54</b>	<b>(104,850.00)</b>	<b>-</b>	<b>(116,540.67)</b>	<b>2,551,248.54</b>	<b>3,006,541.41</b>
<b>Less:</b> Surplus/ (Deficit) of Provident Fund	516,770.31	-	-	-	-	516,770.31
	159,913.23	(104,850.00)	-	(116,540.67)	2,551,248.54	2,489,771.10
<b>Surplus/ (Deficit) b/f (Note (2))</b>	<b>6,504,608.42</b>	<b>200,878.37</b>	<b>-</b>	<b>(696.90)</b>	<b>4,711,453.43</b>	<b>11,416,243.32</b>
	<b>6,664,521.65</b>	<b>96,028.37</b>	<b>-</b>	<b>(117,237.57)</b>	<b>7,262,701.97</b>	<b>13,906,014.42</b>
Add: Refund from Government (Letter : SWD SF/4-15/1/9)	-	-	-	-	789,888.00	789,888.00
Refund from Government (12/05/2022) for 2021-22	-	-	-	25,057.00	-	25,057.00
<b>Less:</b> Refund to Government Letter:SWD SF/SAS/4-35/2/101(444)dated30/11/2022 for 2021-22	-	-	-	(24,356.10)	-	(24,356.10)
Transfer from LSG Reserve to cover medical allowance & SD	(365,873.03)	-	-	-	-	(365,873.03)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	-	-	-	-	-	-
Adjustment for utilised allocation under Enhanced ASCP – FWSS* (over-estimated) / under-estimated in previous year(s)	-	-	-	-	-	-
<b>Surplus/ (Deficit) c/f (Note (4))</b>	<b>6,298,648.62</b>	<b>96,028.37</b>	<b>-</b>	<b>(116,536.67)</b>	<b>8,052,589.97</b>	<b>14,330,730.29</b>



**Notes:**

# *Including an amount \$Z being the utilised allocation under CI : ASCP / Enhanced ASCP / ASCP (PC) - FWSS\**

\* *For those 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:

(i) 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 the 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.

(ii) 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 (4) (i) and (4) (ii) above, please also refer to SWD's letter under reference (11) in SWD/S/109/1/10 of 4 April 2022.]

For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.

**Schedule for Rent and Rates**

**Analysis of Subvention and Expenditure for the period from 01/04/2022 to 31/03/2023**

**Name of Agency: 444 KWUN TONG METHODIST SOCIAL SERVICE**

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
3868-Ngau Tau Kok Youth Integrated Service Centre	Rent (Note 3)	\$ 418,201.-	\$ 479,400.-	\$ -	\$ 61,199.-
	Rates	84,600.-	64,000.-	20,600.-	-
	Total	502,801.-	543,400.-	20,600.-	61,199.-
3865-Family Life Education	Rent (Note 3)	1,416.-	-	1,416.-	-
	Rates	2,338.-	-	2,338.-	-
	Total	3,754.-	-	3,754.-	-
7783-Lam Tin Neighbourhood Elderly Centre	Rent (Note 3)	172,996.-	172,995.60	0.40	-
	Rates	4,850.-	4,850.-	-	-
	Total	177,846.-	177,845.60	0.40	-
3333-Happy Learning Sprouts-On-site Pre-school Rehabilitation Service	Rent (Note 3)	934,894.-	1,002,226.-	-	67,332.-
	Rates	-	9,100.-	-	9,100.-
	Total	934,894.-	1,011,326.-	-	76,432.-
7579-Short-Term Food Assistance Service Teams-Team 3 KTMSS	Rent (Note 3)	539,089.-	541,752.93	-	2,663.93
	Rates	10,584.-	11,184.14	-	600.14
	Total	549,673.-	552,937.07	-	3,264.07
	Grand Total	2,168,968.-	2,285,508.67	24,354.40	140,895.07

**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.

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

Name of NGO : Kwun Tong Methodist Social Service 444 (Code)

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)#	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)#	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year		Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus b/f (Note 5) (e)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+-(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)				
3050-KTMSS	After School Care Programme - Free Waiving Subsidy Scheme	\$ 1,208,640.00	\$ -	\$ 1,124,958.00	\$ -	\$ 83,682.00	\$ -	\$ N.A.	-	-	1,269,100.00	1,352,782.00
6542-KTMSS	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	640,000.00	-	-	(640,000.00)	N.A.	-	-	640,000.00	-
6603-KTMSS	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	-	-	3,529,105.55	-	-	(3,529,105.55)	N.A.	789,888.00	-	(1,683,165.93)	(4,422,383.48)
7576-KTMSS	Short-term Food Assistance Service Teams (STEASTs) - Food Cost	48,501,033.00	-	41,169,171.54	-	7,331,861.46	-	N.A.	-	-	4,485,519.36	11,817,380.82
AC81-KTMSS	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation	7,737,900.00	-	8,433,089.37	-	-	(695,189.37)	N.A.	-	-	-	(695,189.37)
<b>TOTAL</b>		57,447,573.00	-	54,896,324.46	-	7,415,543.46	(4,864,294.92)	-	789,888.00	-	4,711,453.43	8,052,589.97

# 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(i) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

**Notes :**

- 1(a). 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.
- 1(b). 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).
- 2(a). 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.
- 2(b). This amount represents the additional four weeks' MLP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.e.o. the following central items arising from salary adjustment are transferred to the Lump Sum Grant Reserve as stated in SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
  - (i) Dementia Supplement for Elderly with Disabilities
  - (ii) Infirmary Care Supplement for the Aged Blind Persons
  - (iii) Dementia Supplement for Residential Elderly Services
  - (iv) Infirmary Care Supplement for Residential Elderly services
5. "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
6. "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
7. Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
8. The central items as listed above may not be exhaustive and any relevant details of central items released and/or expended during the year, where appropriate, should also be included.
9. For ASCP/Enhanced ASCP, the adjustment includes the amount of expenditure overstated / (understated) in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.
10. For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHEs as well as contract homes operated by private operators only.

## Appendix

### **Schedule for the Utilisation of Reserve in Holding Account (HA) for 2022-23 and the Plan of Utilisation of HA Reserve for 2023-24**

Name of NGO : KWUN TONG METHODIST SOCIAL SERVICE

Please submit this schedule together with the Annual Financial Report to the Finance Branch of Social Welfare Department on or before 31 October 2023.

#### **(A) Utilisation of HA Reserve (2022-23)**

		\$
(1)	Balance as at 31 March 2022 brought forward	(a) 200,878.37
(2)	Actual Expenditure	
	(i) Covering the expenditure of honouring the contractual commitments to Snapshot Staff	(b) 104,850.-
	(ii) Enhancing human resources management (please specify: )	(c) -
	(iii) Others [ <i>applicable to NGOs without Snapshot Staff</i> ] (please specify: )	(d) -
	Total = (b) + (c) + (d)	(e) 104,850.-
(3)	Balance as at 31 March 2023 carried forward [i.e. = (a) - (e)]	(f) 96,028.37
(4)	No. of Snapshot Staff (as at 1 September 2022)	5

#### **(B) Plan of Utilisation of HA Reserve (2023-24)**

		\$
(1)	Balance as at 31 March 2023 brought forward [i.e. (f) of Part (A)]	(a) 96,028.37
(2)	Estimated Expenditure	
	(i) Covering the expenditure of honouring the contractual commitments to Snapshot Staff	(b) 96,028.37
	(ii) Enhancing human resources management (please specify: )	(c) -
	(iii) Others [ <i>applicable to NGOs without Snapshot Staff</i> ] (please specify: )	(d) -
	Total = (b) + (c) + (d)	(e) 96,028.37
(3)	Estimated balance as at 31 March 2024 carried forward [i.e. = (a) - (e)]	(f) -
(4)	Estimated no. of Snapshot Staff (by 1 September 2023)	5