

Evangelical Free Church of China Social Service

Annual Financial Report

for the year ended 31st March 2024

Lau Wah Ching

Certified Public Accountant (Practising)



LAU WAH CHING
CERTIFIED PUBLIC ACCOUNTANT
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99 Wellington Street, Central, Hong Kong
Tel.: 98687900 Fax : 25861632

Review Report to the Executive Committee of Evangelical Free Church of China Social Service (“Association”)

I have audited the financial statements of the Evangelical Free Church of China Social Service (“Association”) for the year ended 31 March 2024 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), and have issued an unqualified auditor’s report thereon dated 16 September 2024.

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”), I have been requested to issue this assurance report in connection with the Annual Financial Report (“AFR”) of the Association for the year ended 31 March 2024.

Responsibilities of the Executive Committee

In relation to this report, the Executive Committee is responsible for ensuring the AFR of the Association for the year ended 31 March 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the Association has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

My Independence and Quality Management

I 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.

I apply Hong Kong Standard on Quality Management 1, which requires me 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

My responsibility is to form a conclusion, based on my engagement, and to report my conclusion to you.

Principal: Lau Wah Ching,
BA, MBA, FCCA, CICPA, CPA(Practising)

EFCC-2024



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I conducted my 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. I have planned and performed my 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 me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

In relation to my conclusion 1 below, I have planned and performed such procedures as I considered necessary with reference to the procedures recommended in PN 851 (Revised), to satisfy myself 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 my conclusion 2 below, I 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. I am not required to perform any procedures to search for instances of the use of funds from the LSG by the Association being non-complied with the specified purposes. My 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 my 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 my opinion, the AFR of the Association for the year ended 31 March 2024 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.



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2. Based on the procedures performed and evidence obtained, nothing has come to my attention that causes me to believe that the use of the funds from the LSG by the Association has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

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

Lau Wah Ching
Certified Public Accountant (Practising)
Practising Certificate No. P1217

Hong Kong
9 October 2024.

ANNUAL FINANCIAL REPORT

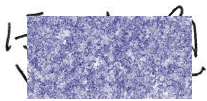
NGO: EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE

1 APRIL 2023 TO 31 MARCH 2024

	Notes	2023_24 \$	2022_23 \$
A.INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	19,860,586.00	18,407,789.00
b. Provident Fund	1c	1,481,352.00	1,374,407.00
2. Fee Income	2	146,592.00	133,331.50
3. Central Items	3	39,108.00	44,428.00
4. Rent and Rates	4	820,691.00	820,691.00
5. Other Income	5	2,811,632.62	2,488,192.65
6. Interest Received		230,726.46	39,640.84
TOTAL INCOME		<u>25,390,688.08</u>	<u>23,308,479.99</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		19,423,185.84	20,058,382.40
b. Provident Fund	1c	1,471,554.74	1,580,921.69
c. Allowances		0.00	0.00
Sub-total	6	<u>20,894,740.58</u>	<u>21,639,304.09</u>
2. Other Charges	7	2,468,563.25	1,858,141.94
3. Central Items	3	0.00	42,400.00
4. Rent and Rates	4	<u>845,727.62</u>	<u>798,787.94</u>
TOTAL EXPENDITURE		<u>24,209,031.45</u>	<u>24,338,633.97</u>
C. SURPLUS/(DEFICIT) FOR THE YEAR			
	8	<u>1,181,656.63</u>	<u>(1,030,153.98)</u>

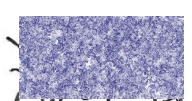
The Annual Financial Report from pages 1 to 10 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

SIGNATURE



CHAIRMAN

SIGNATURE



GENERAL SECRETARY

DATE : 09 OCT 2024

DATE : 09 OCT 2024

ANNUAL FINANCIAL REPORT
NGO : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE
For the period from 1 April 2023 to 31 March 2024

NOTES ON THE ANNUAL FINANCIAL REPORT

1 Lump Sum Grant (LSG)

a Basic 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 disclosures 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	217,309.00	1,264,043.00	1,481,352.00
Provident Fund Contribution Paid during the Year	(113,211.00)	(1,358,343.74)	(1,471,554.74)
Surplus/(Deficit) for the Year	104,098.00	(94,300.74)	9,797.26
<u>Add: Surplus/(Deficit) b/f</u>	<u>(2,195.06)</u>	<u>1,495,654.77</u>	<u>1,493,459.71</u>
-Additional subvention received for previous year(s)			0.00
 Less: Refund to Government	 1,611.00		 1,611.00
 Surplus/(Deficit) c/f	 <u>103,513.94</u>	 <u>1,401,354.03</u>	 <u>1,504,867.97</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 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:

	2023_24	2022_23
a. Income	\$	\$
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Time defined Subsidy Scheme for Extended Hours Service Users	2,008.00	2,028.00
Time-defined Subsidy Scheme for Occasional Child Care Service	37,100.00	42,400.00
Total	<u>39,108.00</u>	<u>44,428.00</u>

	2023_24	2022_23
b. Expenditure	\$	\$
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Time defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	0.00	42,400.00
Total	<u>0.00</u>	<u>42,400.00</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 be included as Other Income in AFR. In this respect, donations should be 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:

	2023_24	2022_23
Other Income	\$	\$
(a) Programme income	1,299,487.80	826,599.14
(b) Production income		
(c) Donation		
(d) Income from Other Activities	167,681.14	159,623.31
(e) Utilised allocation under Central iltems (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 recived		52,970.16
(g) Miscellaneous income	1,344,463.68	1,449,000.04
Sub-Total	<u>2,811,632.62</u>	<u>2,488,192.65</u>
Less : Utilised allocation under CI ASCP/Enhanced ASCP/ ASCP(PC)-FWSS which forms as part of Other Income	-	-
Total	<u>2,811,632.62</u>	<u>2,488,192.65</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:

Analysis of Personal Emoluments paid under LSG

	<u>No of Posts</u>	\$
HK\$700,001-HK\$800,000 p.a.		
HK\$800,001-HK\$900,000 p.a.	2	1,720,877.00
HK\$900,001-HK\$1,000,000 p.a.	1	996,084.00
HK\$1,000,001-HK\$1,100,000 p.a.	1	1,007,118.00
HK\$1,100,001-HK\$1,200,000 p.a.		NIL
>HK\$1,200,000 p.a.		NIL

7 Other Charges

The breakdown on Other Charges is as follows:

	<u>2023_24</u>	<u>2022_23</u>
	\$	\$
<u>Other Charges</u>		
(a) Utilities	182,009.70	145,771.45
(b) Food	9,344.80	2,233.10
(c) Administrative Expenses	181,354.86	165,975.81
(d) Stores and Equipment	367,065.53	338,558.31
(e) Repair and Maintenance	125,243.60	137,383.75
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	1,291,083.70	850,450.72
(h) Transportation and Travelling	18,326.00	18,989.84
(i) Insurance	159,013.81	103,276.96
(j) Miscellaneous	135,121.25	95,502.00
Sub-Total	2,468,563.25	1,858,141.94
Less : Utilised allocation under CI: ASCP/Enhanced ASCP/ASCP (PC)-FWSS which forms as part of Other Income	-	-
Total	2,468,563.25	1,858,141.94

ANNUAL FINANCIAL REPORT
NGO: EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE
For the period from 1 April 2023 to 31 March 2024

8. Analysis of Lump Sum Grant Reserve and balances of other 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	21,341,938.00	-	-	-	-	21,341,938.00
Fee Income	146,592.00	-	-	-	-	146,592.00
Other Income	2,811,632.62	-	-	-	-	2,811,632.62
Interest Received (Note (1))	230,726.46	-	-	-	-	230,726.46
Rent and Rates	-	-	-	820,691.00	-	820,691.00
Central Items	-	-	-	-	39,108.00	39,108.00
Total Income (a)	24,530,889.08	0.00	0.00	820,691.00	39,108.00	25,390,688.08
Expenditure						
Personal Emoluments	20,894,740.58	-	-	-	-	20,894,740.58
Other Charges	2,468,563.25	-	-	-	-	2,468,563.25
Rent and Rates	-	-	-	845,727.62	-	845,727.62
Central Items	-	-	-	-	0.00	0.00
Total Expenditure (b)	23,363,303.83	0.00	0.00	845,727.62	0.00	24,209,031.45
Surplus/(Deficit) for the Year (a)-(b)	1,167,585.25	0.00	0.00	(25,036.62)	39,108.00	1,181,656.63
Less: Surplus/(Deficit) of Provident Fund	9,797.26	-	-	-	-	9,797.26
	1,157,787.99	0.00	0.00	(25,036.62)	39,108.00	1,171,859.37
Surplus/(Deficit) b/f (Note (2))	3,091,381.77	0.00	0.00	21,904.47	2,028.00	3,115,314.24
	4,249,169.76	0.00	0.00	(3,132.15)	41,136.00	4,287,173.61
Add : Refund from government for subsidy scheme for extended hours service (EHS) users (time defined 31/8/2024) ((7) in SWD SF/SAS/4-35/2/45(139) (Transfer to LSG for adjustment of wrongly deducted \$20 in LSG 2021-2022)	20.00					20.00
Less : Recovery of subvention surplus of Central Item/Subsidy Scheme for Extended Hours Service (EHS) Users (Subvention payroll 1/2024) (SWD SF/SAS/4-35/2/45(139))					(2,028.00)	(2,028.00)
Less : Refund to Government for Rates 2022-2023 (Subvention payroll 1/2024) (SWD SF/SAS/4-35/2/45(139))				(46,091.46)		(46,091.46)
Add : Refund from Government for Rent/Government rent 2022-2023 (Subvention payroll 12/2023)				29,271.00		29,271.00
Less : Refund to Government for Government Rent 2022-2023 (Subvention payroll 12/2023)				(5,083.00)		(5,083.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))						
Adjustment for utilised allocation under Enhanced ASCP/ASCP(PC)-FWSS (over-estimated)/under-estimated in previous year(s)						
Surplus/(Deficit) c/f (Note (4))	4,249,189.76	0.00	0.00	(25,035.61)	39,108.00	4,263,262.15

Notes:

- (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 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.
For NGOs with HA, with effect from 2022-23, the calculation of the annual claw-back is as follow:
 - (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 than Zero]
The level of LSG cumulative reserve (i.e. S1) will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure (T1+T2) excluding Provident Fund Contribution (K)) for the year.
 - (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 details of (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 except for those 58 NGOs which are subject to Productivity Enhancement Programme as stipulated in SWD's letter under reference (9) in SWD/S/133/1 of 6 March 2024. For details of the claw-back arrangement of the said 58 NGOs, please refer to the above letter.) accordingly.

NGO: EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE
For the period from 1 April 2023 to 31 March 2024

9. Analysis of Income and Expenditure by Programme Area and Funding and Service Agreements (including support services)

Unit Code and Name/ Remittance Advice No.	INCOME					EXPENDITURE					Total Expenditure (2)	Surplus/ (Deficits) (1)-(2)	Remarks
	LSG	Fee Income	Central Items	Rent and Rates	Other Income	Total Income (1)	Personal Emoluments	Other Charges	Central Items	Rent and Rates			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Neighbourhood Elderly Centre</u>													
#5883 NEC	13,922,338.19	115,070.00		820,691.00	1,460,653.92	16,318,753.11	13,397,675.73	2,122,424.99		845,727.62	16,365,828.34	(47,075.23)	
<u>Integrated Programme</u>													
#3296 VNS(ICCC)	437,172.53					437,172.53	429,797.46	7,375.07			437,172.53	0.00	
#3297 PNNS(ICCC)	494,406.21					494,406.21	486,975.00	7,431.21			494,406.21	0.00	
#5881 PNNS(ICCC)	504,231.22					504,231.22	496,800.00	7,431.22			504,231.22	0.00	
#5882 TYNS(ICCC)	407,800.74					407,800.74	400,570.00	7,230.74			407,800.74	0.00	
#5884 TYNS(ICCC)	504,030.75					504,030.75	496,800.00	7,230.75			504,030.75	0.00	
#5888 AGNS(ICCC)	471,127.38					471,127.38	463,970.00	7,157.38			471,127.38	0.00	
#6646 AGNS(ICCC)	375,539.39					375,539.39	368,382.00	7,157.39			375,539.39	0.00	
<u>OCCS</u>													
#3295 VNS		12,518.00				12,518.00		12,518.00			12,518.00	0.00	
#6642 AGNS		2,863.00				2,863.00		2,863.00			2,863.00	0.00	
#6643 PNNS		5,559.00				5,559.00		5,559.00			5,559.00	0.00	
#6981 Subsidy scheme for OCCS (T/D 31/3/2026)			37,100.00			37,100.00					0.00	37,100.00	
#6980 OCCS with family support activities	47,674.09					47,674.09		47,674.09			47,674.09	0.00	
<u>ECCS</u>													
#2351 PNNS		10,582.00				10,582.00	1,800.00	8,782.00			10,582.00	0.00	
#W139 Subsidy scheme-EHS users (T/D 31/8/2024)			2,008.00			2,008.00					0.00	2,008.00	
#3292 Central Administration	2,696,265.50				1,350,978.70	4,047,244.20	2,880,415.65	217,728.41			3,098,144.06	949,100.14	
Sub-total	19,860,586.00	146,592.00	39,108.00	820,691.00	2,811,632.62	23,678,609.62	19,423,185.84	2,468,563.25	0.00	845,727.62	22,737,476.71	941,132.91	
SOG	-	-	-	-	-	0.00	-	-	-	-	0.00	0.00	
Interest Received	-	-	-	-	-	230,726.46	-	-	-	-	-	230,726.46	
Total	19,860,586.00	146,592.00	39,108.00	820,691.00	2,811,632.62	23,909,336.08	19,423,185.84	2,468,563.25	0.00	845,727.62	22,737,476.71	1,171,859.37	

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1st April 2023 to 31st March 2024

Name of Agency : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (d1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)	Actual Expenditure (Note 2a) (d2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)	Surplus (Note 3) (b)=(d1)-(d2)	Deficit (Note 3) (b)=(d1)-(d2)	Deficit for the Year Deficit transferred to LSCF (Note 4) (c)	Adjusted Deficit (d)=(b)-(c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (g)
	Dementia Supplement for Elderly with Disabilities Infirmary Care Supplement for the Aged Blind Persons Dementia Supplement for Residential Elderly Services Infirmary Care Supplement for Residential Elderly Services Foster Care Allowance/One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease/Emergency Foster Care Allowance After School Care Programme-Free Waiving Subsidy Scheme Temporary Financial Aid under Care and Support Networking Team Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service Allowances for Specific Services Arising from the Implementation of Minimum Wages 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 Enhanced After School Care Programme-Free Waiving Subsidy Scheme Navigation Scheme for Young Persons in Care-Services-Operating Expenses Navigation Scheme for Young Persons in Care-Services-Training Cost 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	\$	\$	\$	\$	\$	\$	\$	\$				
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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) (b)-(a1)-(a2)	Deficit (Note 3) (b)-(a1)-(a2)	Deficit for the Year (Note 4) (c)	Adjusted Deficit (d)-(b)-(c)	Surplus b/f (Note 5) (e)	Refund to Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (g)
	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 Short-term Food Assistance Service Teams (STF/ASTs)-Food Cost Siu Lam Integrated Rehabilitation Service Complex-Management & Maintenance Cost for Canton 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 Travelling Subsidy of the designated Hotline for Carer Support (CarerHotline) Pilot Scheme on Training for Foreign Domestic Helpers in Care for Persons with Disabilities Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre One-off Allocation for Providing Assistance to Persons With Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities Time-defined Subsidy Scheme for Occasional Child Care Service 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	37,100.00 2,008.00				37,100.00 2,008.00				0.00 2,028.00 0.00	2,028.00		37,100.00 2,008.00 0.00
#6981 Subsidy Scheme for OCCS (T/D31/3/2026) #W139 Subsidy Scheme EHS User (T/D31/6/2024) #6041 Training Subsidy-CCS/ SCCW in Pre- School Rehabi- litation Service													
	TOTAL:	39,108.00	0.00	0.00	0.00	39,108.00	0.00	0.00	0.00	2,028.00	2,028.00	0.00	39,106.00

Note:

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 of allocation letter(s) issued by Social Welfare Department of the financial year.

1(b). The 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 including provision fund for the respective services (the netting off of programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any).

2(b). The amount represents the additional four weeks' M/LP (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. 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/04/2 Pt. 18 dated 4 March 2020.

(i) Dementia Supplement for Elderly with Disabilities

(ii) Dementia Supplement for the Aged Blind Persons

(iii) Dementia Supplement for Residential Elderly Services

(iv) Dementia Supplement for Residential Elderly Services

(v) Dementia 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 years.

7. Unit code and 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/alliance ASCT, 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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1st April 2023 to 31st March 2024

Name of Agency : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
		\$	\$	\$	\$
5883 Enhancement of Community Support Services for Elderly Persons	Rent	698,187.00	730,532.40		32,345.40
	Rates	122,504.00	115,195.22	7,308.78	
	Total:	820,691.00	845,727.62	7,308.78	32,345.40
	Total:	0.00	0.00	0.00	0.00
	Total:	0.00	0.00	0.00	0.00
	Total:	0.00	0.00	0.00	0.00
	Grand Total:	820,691.00	845,727.62	7,308.78	32,345.40

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.

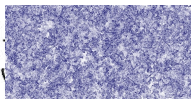
Schedule for Investment
Analysis of Investment as at 31 March 2024

Agency : EVANGELICAL FREE CHURCH OF CHINA SOCIAL SERVICE

	2023_24 \$	2022_23 \$
<u>LSG Reserve as at 31 March</u>	<u>4,249,189.76</u>	<u>3,091,381.77</u>
Represented by :		
Investments		
a. HKD Bank Account Balances	2,138,674.08	1,073,454.45
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	2,110,515.68	2,017,927.32
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	<u>4,249,189.76</u>	<u>3,091,381.77</u>

Note : The investments should be reported at historical cost.

Confirmed by : -



 CHAIRMAN



 GENERAL SECRETARY

DATE : 09 OCT 2024

DATE : 09 OCT 2024