

九龍城浸信會社會服務處
KOWLOON CITY BAPTIST CHURCH
SOCIAL SERVICES
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023
REPORT(S) AND ACCOUNTS



陳李羅會計師事務所有限公司
Chan, Li, Law CPA Limited

香港執業會計師

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)
HONG KONG

**REVIEW REPORT
TO THE MEMBERS OF
KOWLOON CITY BAPTIST CHURCH SOCIAL SERVICES**
(Formerly known as Kowloon City Baptist Church Social Services Limited)
九龍城浸信會社會服務處
(incorporated in Hong Kong with liability limited by guarantee)

We have audited the financial statements of the Kowloon City Baptist Church Neighbourhood Elderly Centre (the “Centre”) of Kowloon City Baptist Church Social Services (formerly known as Kowloon City Baptist Church Social Services Limited) (the “Association”) 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 12 September 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 Directors

In relation to this report, the directors 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.

Our firm applies Hong Kong Standard on Quality Management 1, which requires our 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.



Chan, Li, Law CPA Limited

Certified Public Accountants (Practising)

陳李羅會計師事務所有限公司

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 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.



Chan, Li, Law CPA Limited

Certified Public Accountants (Practising)

陳李羅會計師事務所有限公司

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.

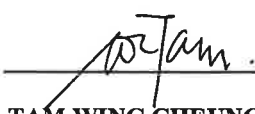
Chan, Li, Law CPA Limited
Certified Public Accountants (Practising)
Hong Kong, 12 SEP 2023


Kwok Wai Choi Eddie
Practising Certificate No.: P05451

ANNUAL FINANCIAL REPORT
KOWLOON CITY BAPTIST CHURCH
NEIGHBOURHOOD ELDERLY CENTRE
1 APRIL 2022 TO 31 MARCH 2023

	Notes	2022-23 \$	2021-22 \$
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,389,416.00	5,317,105.00
b. Provident Fund	1c	408,389.00	401,561.00
2. Fee Income	2	57,916.00	47,716.00
3. Central Items	3	-	-
4. Rent and Rates	4	315,421.00	301,561.00
5. Other Income	5	2,126,977.37	2,087,562.16
6. Interest Received		4,127.74	80.41
TOTAL INCOME		8,302,247.11	8,155,585.57
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		5,655,552.30	5,747,251.61
b. Provident Fund	1c	346,011.77	334,449.90
c. Allowances		-	-
Sub-total	6	6,001,564.07	6,081,701.51
2. Other Charges	7	1,953,028.44	1,698,709.16
3. Central Items	3	-	-
4. Rent and Rates	4	298,440.00	284,580.00
TOTAL EXPENDITURE		8,253,032.51	8,064,990.67
C. SURPLUS FOR THE YEAR	8	49,214.60	90,594.90

The Annual Financial Report from pages 1 to 14 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Authorized Signature 
Name TAM WING CHEUNG ERIC
Title CHAIRMAN
Date 12 SEP 2023

Authorized Signature 
Name YIU FUNG
Title NGO HEAD
Date 12 SEP 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 have been shown under **Note 3**.

Details are analysed below :

<u>Provident Fund Contribution</u>	<u>Snapshot Staff</u>	<u>6.8% & Other Posts</u>	<u>Total</u>
	\$	\$	\$
Subvention Received	90,648.00	317,741.00	408,389.00
Provident Fund Contribution Paid during the year	(90,648.00)	(255,363.77)	(346,011.77)
Surplus for the Year	-	62,377.23	62,377.23
<u>Add</u> : Surplus/(deficit) b/f	0.40	760,625.55	760,625.95
<u>Add</u> : Additional subvention received for previous year(s)	-	-	-
<u>Less</u> : Adjustment for P.F. reserve for existing staff	(0.40)	-	(0.40)
Surplus c/f	<u>-</u>	<u>823,002.78</u>	<u>823,002.78</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:

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

a. Income	2022-23 \$	2021-22 \$
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)	-	-
Balance carried forward	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

	2022-23	2021-22
a. Income (cont'd)	\$	\$
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	-	-
Total	<u>-</u>	<u>-</u>

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

b. Expenditure	2022-23	2021-22
	\$	\$
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	-	-
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)	-	-
Balance carried forward	-	-

NOTES ON THE ANNUAL FINANCIAL REPORT

3. Central Items (cont'd)

b. Expenditure (cont'd)	2022-23	2021-22
	\$	\$
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	-	-
Total	<u><u>-</u></u>	<u><u>-</u></u>

NOTES ON THE ANNUAL FINANCIAL REPORT

- 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	1,025,468.80	858,623.10
(b) Production income	-	-
(c) Donation	337,760.98	373,693.00
(d) Income from Other Activities	-	-
(e) Utilised allocation under Central Items (CI): After School Care Programme (ASCP) / Enhanced ASCP / ASCP(PC) – Fee Waiving Subsidy Scheme (FWSS) which forms as part of Other Income	-	-
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	-	-
(g) Miscellaneous income	763,747.59	855,246.06
Sub-Total	2,126,977.37	2,087,562.16
Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income	-	-
Total	2,126,977.37	2,087,562.16

NOTES ON THE ANNUAL FINANCIAL REPORT

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.	-	-
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.	-	-

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2022-23 \$	2021-22 \$
(a) Utilities	74,978.85	75,264.30
(b) Food	-	-
(c) Administrative Expenses	184,859.75	193,295.74
(d) Stores and Equipment	75,524.68	114,061.08
(e) Repair and Maintenance	86,630.29	86,910.52
(f) Special allowance	-	-
(g) Programme Expenses	1,411,433.08	1,083,115.10
(h) Transportation and Travelling	1,627.40	7,418.60
(i) Insurance	92,763.99	106,187.42
(j) Miscellaneous	25,210.40	32,456.40
Sub-Total	1,953,028.44	1,698,709.16
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	1,953,028.44	1,698,709.16

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)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP - FWSS	Rent and Rates	Central items (CI)	Total
	\$	\$	\$	\$		\$
Income						
Lump Sum Grant	5,797,805.00	-	-	-	-	5,797,805.00
Fee Income	57,916.00	-	-	-	-	57,916.00
Other Income	2,126,977.37	-	-	-	-	2,126,977.37
Interest Received (Note (1))	4,127.74	-	-	-	-	4,127.74
Rent and Rates	-	-	-	315,421.00	-	315,421.00
Central Items	-	-	-	-	-	-
Total Income	(a) 7,986,826.11	-	-	315,421.00	-	8,302,247.11
Expenditure						
Personal Emoluments	6,001,564.07	-	-	-	-	6,001,564.07
Other Charges	1,953,028.44	-	-	-	-	1,953,028.44
Rent and Rates	-	-	-	298,440.00	-	298,440.00
Central Items	-	-	-	-	-	-
Total Expenditure	(b) 7,954,592.51	-	-	298,440.00	-	8,253,032.51
Surplus / (Deficit) for the Year	(a) - (b) 32,233.60	-	-	16,981.00	-	49,214.60
Less: Surplus of Provident Fund	(62,377.23)	-	-	-	-	(62,377.23)
	(30,143.63)	-	-	16,981.00	-	(13,162.63)
Surplus / (Deficit) b/f	(Note (2)) 386,292.10	5,846.28	-	16,981.00	-	409,119.38
<u>Add:</u> Refund from Government	356,148.47	5,846.28	-	33,962.00	-	395,956.75
<u>Less:</u> Refund to Government	-	-	-	(16,981.00)	-	(16,981.00)
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmity Care Supplement (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)) 356,148.47	5,846.28	-	16,981.00	-	378,975.75

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 Infirmity 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 excluding Provident Fund Contribution) 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 than zero]
The level of LSG cumulative reserve will be capped at 25% of the NGO's operating expenditure (i.e. Total Expenditure excluding Provident Fund Contribution) 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 (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 Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2022 to 31 March 2023**

Name of NGO : KOWLOON CITY BAPTIST CHURCH SOCIAL SERVICES

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Refused (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)ii	Actual Expenditure (Note 2a) (a2)	Actual Expenditures Incurred After RMLP Scheme (Note 2b)ii	Surplus (Note 3) (b) = (a1) - (a2)	Deficit for the Year Referred in LSC (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus or/ Deficit (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus or/ Deficit (Note 6) (h) = (e) - (f) - (g) - (f)
	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	-	-	-	-	-	N.A.	-	-	-	-	-
	After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	N.A.	-	-	-	-	-
	Temporary Financial Aid under Care and Support Networking Team*	-	-	-	-	-	N.A.	-	-	-	-	-
	Emergency Fund for NGOs operating Incorporated Services Team for Street Steppers*	-	-	-	-	-	N.A.	-	-	-	-	-
	Subsidy Scheme for Extended Home Service Users*	-	-	-	-	-	N.A.	-	-	-	-	-
	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	-	-	-	-	-	N.A.	-	-	-	-	-
	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service**	-	-	-	-	-	N.A.	-	-	-	-	-
	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinances for Overnight One-on-one-call Allowance**	-	-	-	-	-	N.A.	-	-	-	-	-
	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	-	-	-	-	-	N.A.	-	-	-	-	-
	NSCCP - Subsidy for Fee Reduction/Waiving	-	-	-	-	-	N.A.	-	-	-	-	-
	NSCCP - Subsidy for Incentive Payment	-	-	-	-	-	N.A.	-	-	-	-	-
	NSCCP - Rent and Rates	-	-	-	-	-	N.A.	-	-	-	-	-
	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	-	-	-	-	-	N.A.	-	-	-	-	-
	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school	-	-	-	-	-	N.A.	-	-	-	-	-
	Financial Incentive Scheme for Mentors of Employees with Disabilities	-	-	-	-	-	N.A.	-	-	-	-	-
	Call Subsidy for Incorporated Support Service for Persons with Severe Physical Disabilities*	-	-	-	-	-	N.A.	-	-	-	-	-
	Time-defined Subsidy Scheme for Occasional Child Care Service**	-	-	-	-	-	N.A.	-	-	-	-	-
	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	-	-	-	-	-	N.A.	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Operative Expenses	-	-	-	-	-	N.A.	-	-	-	-	-
	Navigation Scheme for Young Persons in Care Services - Training Cost	-	-	-	-	-	N.A.	-	-	-	-	-
	Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) - Annual Funding Allocation	-	-	-	-	-	N.A.	-	-	-	-	-
	MOSTE - Annual Rent and Rates	-	-	-	-	-	N.A.	-	-	-	-	-
	Child Care Training for Grandparents - Contract Subsidy	-	-	-	-	-	N.A.	-	-	-	-	-
	Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	-	-	-	-	-	N.A.	-	-	-	-	-
	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	-	-	-	-	-	N.A.	-	-	-	-	-
	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	-	-	-	-	-	N.A.	-	-	-	-	-
	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund	-	-	-	-	-	N.A.	-	-	-	-	-
	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other	-	-	-	-	-	N.A.	-	-	-	-	-
	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)	-	-	-	-	-	N.A.	-	-	-	-	-
	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)	-	-	-	-	-	N.A.	-	-	-	-	-

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

Name of NGO : KOWLOON CITY BAPTIST CHURCH SOCIAL SERVICES

Unit Code and Name/ Reimbursement Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received (Note 1b)(i)	Actual Expenditure (Note 2a) (a2)	Actual Expenditure incurred under RMLP Scheme (Note 2b)(i)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit (Note 3) (b) = (a1) - (a2)	Deficit for the Year Deficit transferred to LSC (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)	Surplus / or (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus or (Note 6) (h) = (e) + (f) - (g) - (h) - (i) - (j)
	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	-	-	-	-	-	-	N.A.	-	-	-	-	-
	Sin Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	-	-	-	-	-	-	N.A.	-	-	-	-	-
	After School Care Programme for Pre-Primary Children (ASCP/PC) Contract Subsidy	-	-	-	-	-	-	N.A.	-	-	-	-	-
	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	-	-	-	-	-	-	N.A.	-	-	-	-	-
TOTAL													

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 provision 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 employees 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 SWDS/1042 PL IR dated 4 March 2020.
(i) Dementia Supplement for Elderly with Disabilities
(ii) In-home Care Supplement for the Aged Blind Persons
(iii) Dementia Supplement for Residential Elderly Services
(iv) In-home 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 RCHs, RCHDs as well as contract homes operated by private operators only.

NOTES ON THE ANNUAL FINANCIAL REPORT

10. Schedule for Rent and Rates

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

Name of Agency : KOWLOON CITY BAPTIST CHURCH SOCIAL SERVICES

Unit Code & Name	Subvented Element	Subvention Released (Note 1) \$	Actual Expenditure \$	Surplus (Note 2) \$	Deficit (Note 2) \$
5977 Neighbourhood Elderly Centre	Rent (Note 3)	286,440.00	286,440.00	-	-
	Rates	28,981.00	12,000.00	16,981.00	-
	Total	315,421.00	298,440.00	16,981.00	-

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 2023**

NGO : KOWLOON CITY BAPTIST CHURCH SOCIAL SERVICES

	31 March 2023 HK\$	31 March 2022 HK\$
LSG Reserve	361,994.75	392,138.38
 Represented by :		
Investments		
a. HKD Bank Account Balances	361,994.75	392,138.38
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds	-	-
	361,994.75	392,138.38

Note :
The investments should be reported at historical cost.


Confirmed by :

Signature : 
Chairman : TAM WING CHEUNG ERIC
Date : 12 SEP 2023

Signature : 
NGO Head : YIU FUNG
Date : 12 SEP 2023

We have checked the above balances of investments against the original copy of the relevant records obtained from banks and/or financial institutions, and confirm that the information reported in this Schedule is correct.

Certified by external auditor :

Signature : 
Name of audit firm : Chan, Li, Law CPA Limited
Date : 12 SEP 2023

**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 : Kowloon City Baptist Church Social Services (519)

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) 5,846.28
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) -
	(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) -
(3)	Balance as at 31 March 2023 carried forward [i.e. = (a) – (e)]	(f) 5,846.28
(4)	No. of Snapshot Staff (as at 1 September 2022)	1

(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) 5,846.28
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) -
	(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) -
(3)	Estimated balance as at 31 March 2024 carried forward [i.e. (a) – (e)]	(f) 5,846.28
(4)	Estimated no. of Snapshot Staff (by 1 September 2023)	1

