

ANNUAL FINANCIAL REPORT

NGO: Light And Love Kwai Fong Neighbourhood Elderly Centre

(1 April 2022 to 31 March 2023)

	Notes	2022-23 \$	2021-22 \$ restated
A. INCOME			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	5,237,856.00	5,177,121.00
b. Provident Fund	1c	326,926.00	321,802.00
2. Fee Income	2	14,952.00	16,611.00
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	248,176.00	258,731.00
5. Other Income	5	218,684.46	102,195.00
6. Interest Received		2,274.25	13.66
TOTAL INCOME		<u>6,048,868.71</u>	<u>5,876,473.66</u>
B. EXPENDITURE			
1. Personal Emoluments			
a. Salaries		4,591,143.48	4,507,260.19
b. Provident Fund	1c	238,469.45	244,038.23
c. Allowances		0.00	0.00
Sub-total	6	<u>4,829,612.93</u>	<u>4,751,298.42</u>
2. Other Charges	7	994,776.24	819,720.36
3. Central Items	3	0.00	0.00
4. Rent and Rates	4	244,756.00	225,197.00
TOTAL EXPENDITURE		<u>6,069,145.17</u>	<u>5,796,215.78</u>
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8	<u>(20,276.46)</u>	<u>80,257.88</u>

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.



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.

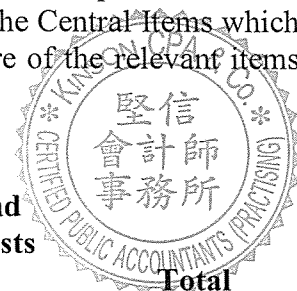
b. Lump Sum Grant (excluding Provident Fund) This represents LSG (excluding Provident Fund) received for the year.

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>	Snapshot Staff \$	6.8% and Other Posts \$	Total \$
Subvention Received	34,677.00	292,249.00	326,926.00
Provident Fund Contribution Paid during the Year	(34,677.00)	(203,792.45)	(238,469.45)
Surplus/ (Deficit) for the Year	0.00	88,456.55	88,456.55
Add : Surplus/ (Deficit) b/f	(943.70)	526,789.65	525,845.95
Additional subvention received for previous year(s)	942.00	0.00	942.00
Less : Refund to Government	0.00	0.00	0.00
Surplus/ (Deficit) c/f	(1.70)	615,246.20	615,244.50

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:



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)		
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

For the following Central Items, please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention:

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>0.00</u>	<u>0.00</u>
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b. Expenditure

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 – 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

2022-23	2021-22
\$	\$



NSCCP – Rent and Rates
 Training Sponsorship Scheme for Master in Occupational Therapy
 and Physiotherapy programmes
 Training Subsidy Programme for Children on the Waiting List
 for Subvented Pre-school Rehabilitation Services
 Financial Incentive Scheme for Mentors of Employees with
 Disabilities
 Enhanced After School Care Programme – Fee Waiving Subsidy
 Scheme
 Navigation Scheme for Young Persons in Care Services - Operating
 Expenses
 Navigation Scheme for Young Persons in Care Services - Training
 Cost
 Pilot Scheme on Multi-disciplinary Outreaching Support Teams for
 the Elderly (MOSTE) – Annual Funding Allocation
 MOSTE – Annual Rent and Rates
 Subsidy for Enhanced Support for Ethnic Minority Children in
 Special Care Centre
 Subsidy for Enhanced Support for Ethnic Minority Children in Early
 Education and Training Centres
 Time-defined Allocation of Ethnic Minority District Ambassador
 Posts – salary and provident fund
 Time-defined Allocation of Ethnic Minority District Ambassador
 Posts – other charges
 One-off Subsidy for Strengthened Provision of Visiting Medical
 Practitioner Service for Residential Care Homes # (private and
 self-financing)
 One-off Subsidy for Strengthened Provision of Visiting Medical
 Officer Service for Residential Care Homes for the Elderly and
 Visiting Medical Practitioner Scheme for Residential Care
 Homes for Persons with Disabilities
 Short-term Food Assistance Service Teams – Food Cost
 Siu Lam Integrated Rehabilitation Services Complex –
 Management & Maintenance Cost for Common Area
 After School Care Programme for Pre-primary Children [ASCP(PC)]
 Contract Subsidy
 ASCP(PC) Fee Subsidy
 ASCP(PC) Rent and Rates
 Time-defined Service Contract of Social Work Service for
 Pre-primary Institutions

- Allocation
- Rent and Rates

 Temporary Financial Aid under Care and Support Networking Team
 – other charges
 Emergency Fund for NGOs operating Integrated Services Team for
 Street Sleepers
 Time-defined Subsidy Scheme for Extended Hours Service Users
 Short-term Rental Assistance for Discharged Prisoners
 Allowances for Specific Services Arising from the Implementation of



the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities
Time-defined Subsidy Scheme for Occasional Child Care Service

Total	0.00	0.00
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For NGOs with Visiting Medical Practitioner Service Team which arrange delivery of the service under the Programme to all private and self-financing RCHEs, RCHDs as well as contract homes operated by private operators only.

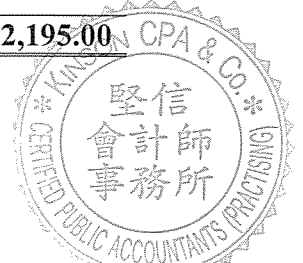
^Please refer to 4(f) of Points to Note on Preparation of AFR and Analysis Schedules

- 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 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:

	2022-23 \$	2021-22 \$ restated
Other Income		
(a) Programme income	193,002.00	101,461.00
(b) Production income		
(c) Donation		
(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 *	0.00	0.00
(f) Reimbursement of Maternity Leave Pay (RMLP) Scheme reimbursement received	0.00	0.00
(g) Miscellaneous income	25,682.46	734.00
Sub-Total	218,684.46	102,195.00
<u>Less:</u> Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS which forms as part of Other Income*	0.00	0.00
Total	218,684.46	102,195.00

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



6. **Personal Emoluments** Personal Emoluments include salary, provident fund and salary-related allowances.

The analysis on number of posts with annual Personal Emoluments over \$700,000 each paid under LSG is appended below:

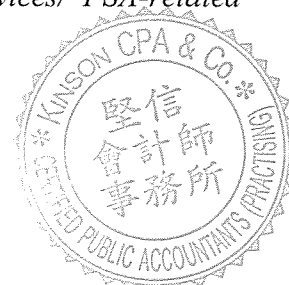
Analysis of Personal Emoluments paid under LSG	No of Posts	\$
HK\$700,001 - HK\$800,000 p.a.		
HK\$800,001 - HK\$900,000 p.a.		
HK\$900,001 - HK\$1,000,000 p.a.		
HK\$1,000,001 - HK\$1,100,000 p.a.		
HK\$1,100,001 - HK\$1,200,000 p.a.		
>HK\$1,200,000 p.a.		

7. **Other Charges**

The breakdown on Other Charges is as follows:

	2022-23	2021-22
	\$	\$
Other Charges		
(a) Utilities	69,537.96	64,629.90
(b) Food	0.00	0.00
(c) Administrative Expenses	149,752.03	147,923.89
(d) Stores and Equipment	155,542.61	147,847.02
(e) Repair and Maintenance	232,092.50	202,342.50
(f) Special Allowances	69,762.70	15,693.40
(g) Programme Expenses	269,618.60	189,477.90
(h) Transportation and Travelling	5,293.70	1,541.50
(i) Insurance	21,364.54	20,462.20
(j) Miscellaneous	21,811.60	29,802.05
Sub-Total	994,776.24	819,720.36
<u>Less: Utilised allocation under CI: ASCP / Enhanced ASCP / ASCP(PC) - FWSS* which forms as part of Other Income to fund the operating expenses of FSA services / FSA-related activities</u>	0.00	0.00
Total	994,776.24	819,720.36

**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

	Lump Sum Grant (LSG)	Holding Account (HA)	Adjustment for Utilised allocation under ASCP / Enhanced ASCP / ASCP(PC) - FWSS	Rent and Rates	Central Items (CI)	Total
	\$	\$	\$	\$	\$	\$
Income						
Lump Sum Grant	5,564,782.00					5,564,782.00
Fee Income	14,952.00					14,952.00
Other Income	218,684.46		0.00			218,684.46
Interest Received (Note (1))	2,274.25					2,274.25
Rent and Rates				248,176.00		248,176.00
Central Items					0.00	0.00
Total Income (a)	5,800,692.71	0.00	0.00	248,176.00	0.00	6,048,868.71
Expenditure						
Personal Emoluments	4,829,612.93	0.00				4,829,612.93
Other Charges	994,776.24	0.00	0.00			994,776.24
Rent and Rates				244,756.00		244,756.00
Central Items					0.00	0.00
Total Expenditure (b)	5,824,389.17	0.00	0.00	244,756.00	0.00	6,069,145.17
Surplus/(Deficit) for the Year (a) - (b)	(23,696.46)	0.00	0.00	3,420.00	0.00	(20,276.46)
Less : Surplus/ (Deficit) of Provident Fund	88,456.55					88,456.55
Surplus/ (Deficit) b/f (Note (2))	(112,153.01)	0.00	0.00	3,420.00	0.00	(108,733.01)
685,544.02	0.00	0.00	0.00	31,434.00	0.00	716,978.02
573,391.01	0.00	0.00	0.00	34,854.00	0.00	608,245.01
Add : Refund from Government	0.00		0.00	0.00	0.00	0.00
Less : Refund to Government	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement (Note (3))	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment for utilised allocation under Enhanced ASCP / ASCP(PC) – FWSS* (over-estimated) / under-estimated in previous year(s)	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/ (Deficit) c/f (Note (4))	573,391.01	0.00	0.00	34,854.00	0.00	608,245.01

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 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.

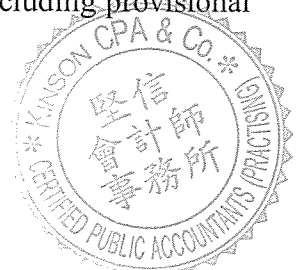
- (ii) Without SS [i.e. Position of SS as at 1 September being reported on the Agency Staff List submitted by NGO last year (which is regarded as Year 0) was zero]

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 (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.]

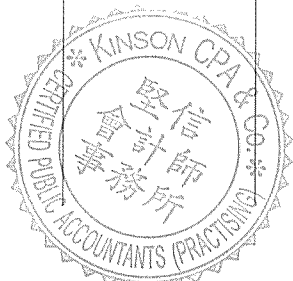
For any amount above the cap, SWD would arrange the claw-back (including provisional in the following financial year) accordingly.



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

Name of NGO : Light And Love Kwai Fong Neighbourhood Elderly Centre

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			Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus of (Note 6) (h)=(e)+(a)-(f)-(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
mmn - xxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities												
mmn - xxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons												
mmn - xxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services												
mmn - xxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services												
mmn - xxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance												
mmn - xxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme												
mmn - xxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team^												
mmn - xxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers^												
mmn - xxxxxxxxxxxx	Subsidy Scheme for Extended Hours Service Users^												
mmn - xxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services												
mmn - xxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service^												
mmn - xxxxxxxxxxxx	Allowances for Specific Services Arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance^												
mmn - xxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	[a] Contract Sum released during the reporting period		[e] = [f] Total Expenditure of the Project <i>minus</i> the following items for the reporting period: [g] Fee Income from service users; [h] Subsidy for Fee Waiving claimed from SWD; [k] Premises related expenses, and [j] Subsidy for Incentive Payment claimed from SWD		[a]-[e] if >0	[a]-[e] if <0						
mmn - xxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving	[b] Subsidy released for Fee Waiving during the reporting period		[h] Subsidy for Fee Waiving claimed from SWD during the reporting period		[b]-[h] if >0	[b]-[h] if <0						
mmn - xxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment	[d] Subsidy released for Incentive Payment during the reporting period		[j] Subsidy for Incentive Payment claimed from SWD during the reporting period		[d]-[j] if >0	[d]-[j] if <0						
mmn - xxxxxxxxxxxx	NSCCP - Rent and Rates	[c] Subsidy released by actual reimbursement		[i] same as [c]									
mmn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes												
mmn - xxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services												
mmn - xxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities												
mmn - xxxxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with Severe Physical Disabilities^												
mmn - xxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service^												
mmn - xxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme												
mmn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses												
mmn - xxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost												
mmn - xxxxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreach Support Teams for the Elderly (MOSTE) - Annual Funding Allocation												
mmn - xxxxxxxxxxxx	MOSTE - Annual Rent and Rates												
mmn - xxxxxxxxxxxx	Child Care Training for Grandparents - Contract Subsidy	[a] Contract Sum released during the reporting period		[f] = [d] Total Expenditure of the Project <i>minus</i> [b] Fee Income from Participants and [c] Subsidy for Fee Waiving claimed from SWD during the reporting period		[a]-[f] if >0	[a]-[f] if <0						
mmn - xxxxxxxxxxxx	Child Care Training for Grandparents - Subsidy for Fee Reduction/Waiving	[e] Subsidy released for Fee Waiving during the reporting period		[e] Subsidy for Fee Waiving claimed from SWD during the reporting period		[e]-[e] if >0	[e]-[e] if <0						
mmn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre												
mmn - xxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres												
mmn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund												
mmn - xxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges												
mmn - xxxxxxxxxxxx	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)												
mmn - xxxxxxxxxxxx	One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes (private and self-financing) (Note 10)												



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

Appendix B

Name of NGO : Light And Love Kwai Fong Neighbourhood Elderly Centre

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			Surplus b/f (Note 5) (e)	Refund from (to) Government (f)	Adjustment (Note 9) (g)	Surplus c/f (Note 6) (h)=(e)+(a)-(d)-(f)+/(g)
							Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nmnm - XXXXXXXXXXXX	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								N.A.				
nmnm - XXXXXXXXXXXX	Short-term Food Assistance Service Teams (STFASTs) - Food Cost								N.A.				
nmnm - XXXXXXXXXXXX	Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area								N.A.				
nmnm - XXXXXXXXXXXX	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy ASCP(PC) Fee Subsidy ASCP(PC) Rent and Rates								N.A.				
nmnm - XXXXXXXXXXXX	Time-defined Service Contract of Social Work Service for Pre-primary Institutions - Allocation - Rent and Rates								N.A.				
TOTAL													

Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 2(b) below) will be assessed separately.

^ Please take note of para. 4(f) of Points to Note on Preparation of AFR and Analysis Schedules in reporting the amounts of subvention.

Notes :

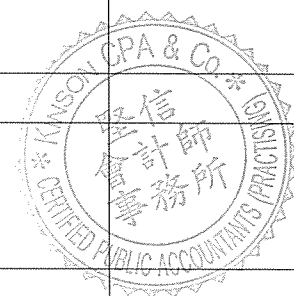
- 1(a). The figures for the whole financial year are extracted from the payroll for March (Final) or remittance advice(s) issued by the Treasury or allocation letter(s) issued by Social Welfare Department of the financial year.
- 1(b). This amount represents any reimbursement received from the RMLP Scheme 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 employee out of the corresponding allocation.
3. Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
4. Deficit i.r.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 RCHEx, RCHIDs as well as contract homes operated by private operators only.



Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1/4/2022 to 31/3/2023

Name of Agency: Light and Love Home Limited

Unit Code and Name	Subvented Element	Subvention Released (Note 1)	Actual Expenditure	Surplus (Note 2)	Deficit (Note 2)
470		\$	\$	\$	\$
Light and Love Kwai Fong Neighbourhood Elderly Centre	Rent (Note 3)	233,616.00	233,616.00	0.00	
	Rates	14,560.00	11,140.00	3,420.00	
	Total	248,176.00	244,756.00	3,420.00	
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Rent (Note 3)				
	Rates				
	Total				
	Grand Total	248,176.00	244,756.00	3,420.00	



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.