

**ANNUAL FINANCIAL REPORT**

**NGO : The Society For Community Organization Limited**

**1 APRIL 2014 TO 31 MARCH 2015**

| <b>Statement No.</b> | <b>Description</b>   |
|----------------------|--|
| --                   | Auditors' Review Report  |
| 1                    | Annual Financial Report<br>(with Annex 1 : Schedule for Central Items)                                   |
| 2                    | Schedule for Rent and Rates  |
| 3                    | Schedule for Investment  |
| 4                    | Use of the Additional Resources<br>to Small NGOs   |
| 5                    | Use of the Social Welfare Development<br>Fund (SWDF) Phase 1 funded by<br>Lotteries Fund                 |
| 6                    | Use of the Social Welfare Development<br>Fund (SWDF) Phase 2 funded by<br>Lotteries Fund                 |
| 7                    | Details of the Use of Furniture and<br>Equipment (F&E) Replenishment and<br>Minor Works Block Grant (BG) |

# TAM, HUI, TSE & HO CPA LIMITED

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Directors :

JOHN C. W. TAM 譚振寰會計師 NASSAR C. K. TSE 謝長國會計師  
DANNY L. T. HUI 許立德會計師 FRANKIE T. S. HO 何達成會計師

## REVIEW REPORT TO THE MANAGEMENT BOARD OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED ("THE COMPANY")

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We have audited the financial statements of the Company for the year from 1 April 2014 to 31 March 2015 and have issued an unqualified auditors' report thereon dated the same day as this report.

We conducted our review of the attached Annual Financial Report on pages 2 to 15 of the Company for the year from 1 April 2014 to 31 March 2015 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-Governmental Organizations" issued by the Hong Kong Institute of Certified Public Accountants. The review includes considering the procedures and records relevant to the preparation of the Annual Financial Report and performing procedures to satisfy ourselves that the Annual Financial Report has been properly prepared from the books and records of the Company, on which the above audited financial statements of the Company are based.

### Review conclusions

On the basis of the results of the above review procedures and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Company for the year from 1 April 2014 to 31 March 2015;

- a. in our opinion the Annual Financial Report has been properly prepared from the books and records of the Company; and
- b. no matters have come to our attention during the course of our review, which cause us to believe that the Company has not :
  - i) properly accounted for the receipt of Lump Sum Grant, Provident fund, Special One-off Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
  - ii) kept separate Operating Income and Expenditure Account for each subvented service unit as required by the Lump Sum Grant Manual (LSG Manual) published by the Social Welfare Department of the Government of the HKSAR;
  - iii) prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
  - iv) employed the staff quoted in the Special One-off Grant and Provident Fund arrangements during the year ended 31 March 2015.

This report is intended for filing with the Social Welfare Department of the Government of the HKSAR and should not be used for any other purpose.

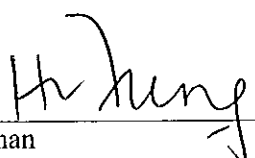
TAM, HUI, TSE & HO CPA LIMITED  
Certified Public Accountants

Hui Lup Tak  
Practising Certificate Number : P1516

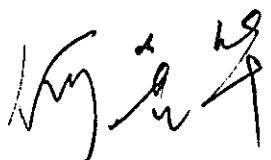
Hong Kong, 21 JAN 2016

ANNUAL FINANCIAL REPORT  
NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED  
1 APRIL 2014 TO 31 MARCH 2015

|  | Note   | 2014-15             | 2013-14             |
|--|--------|---------------------|---------------------|
| <b>A. INCOME</b>                             |        |                     |                     |
| 1 Lump Sum Grant                             |        |                     |                     |
| a. Lump Sum Grant (excluding Provident Fund) | 1b (A) | 1,886,664.00        | 1,462,404.00        |
| b. Provident Fund                            | 1c (B) | 119,296.00          | 91,135.00           |
| 2 Special One-off Grant                      | (C)    | -                   | -                   |
| 3 Fee Income                                 | 2 (D)  | -                   | -                   |
| 4 Central Items                              | 3 (E)  | 119,093.00          | 114,293.00          |
| 5 Rent and Rates                             | 4 (F)  | 252,000.00          | 180,000.00          |
| 6 Other Income                               | 5 (G)  | -                   | -                   |
| 7 Interest Received                          | (H)    | 14.18               | 15.56               |
| <b>TOTAL INCOME</b>                          | (I)    | <b>2,377,067.18</b> | <b>1,847,847.56</b> |
| <b>B. EXPENDITURE</b>                        |        |                     |                     |
| 1 Personal Emoluments                        |        |                     |                     |
| a. Salaries                                  | (J)    | 1,135,370.00        | 1,067,410.00        |
| b. Provident Fund                            | 1c (K) | 135,895.00          | 110,128.00          |
| c. Allowances                                | (L)    | -                   | -                   |
| Sub-total                                    | 6 (M)  | 1,271,265.00        | 1,177,538.00        |
| 2 Other Charges                              | 7 (N)  | 248,900.99          | 210,641.90          |
| 3 Central Items                              | 3 (O)  | 169,770.90          | 202,154.00          |
| 4 Rent and Rates                             | 4 (P)  | 267,000.00          | 198,000.00          |
| 5 Special One-off Grant Payments             | 7a (Q) | -                   | -                   |
| <b>TOTAL EXPENDITURE</b>                     | (T)    | <b>1,956,936.89</b> | <b>1,788,333.90</b> |
| <b>C. SURPLUS FOR THE YEAR</b>               | 8 (U)  | <b>420,130.29</b>   | <b>59,513.66</b>    |

X   
Chairman

Date: 21 JAN 2016

X   
NGO Head / Head of Social Welfare Services

Date: 21 JAN 2016

1. Lump Sum Grant

- a. **Basis of preparation** The Annual Financial Report (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 like depreciation, provisions and accruals should not be 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. Please note that the PF received and contributed for staff under the Central Items have been shown under 3.

Details are analysed below:

| <u>Provident Fund Contribution</u>               | <u>Snapshot Staff</u><br>HK\$ | <u>6.8% and</u><br><u>Other Posts</u><br>HK\$ | <u>Total</u><br>HK\$ |
|--|-------------------------------|---|----------------------|
| Subvention Received                              | -                             | 119,296.00                                    | 119,296.00 (B)       |
| Provident Fund Contribution Paid during the Year | -                             | (135,895.00)                                  | (135,895.00) (K)     |
| Surplus/(Deficit) for the Year                   | -                             | (16,599.00)                                   | (16,599.00) (R)      |
| Add : Surplus/(Deficit) b/f                      | 28,680.00                     | -   | 28,680.00            |
| Deficit absorbed by own resources                | -                             | 16,599.00                                     | 16,599.00            |
| <b>Surplus/(Deficit) c/f</b>                     | <b>28,680.00</b>              | <b>-</b>                                      | <b>28,680.00</b>     |

2. Fee Income

This represents social welfare fee income received for the year in respect of the fees and charges recognised for the purpose of subvention as set out in the LSG Manual.

3. Central Items

These are 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 PF received and contributed for staff under the Central Items should be separately included as part of the income and expenditure of the relevant items (paragraph 3.13 of LSG Manual). The income and expenditure of each of the Central Items are as follows:

|   | 2014-15<br>HK\$       | 2013-14<br>HK\$   |
|---|-----------------------|-------------------|
| <b>a. Income</b>  |                       |                   |
| Dementia Supplement for Elderly with Disabilities   | 0.00                  | 0.00              |
| Infirmary Care Supplement for the Aged Blind Person   | 0.00                  | 0.00              |
| Dementia Supplement for Residential Elderly Services  | 0.00                  | 0.00              |
| Infirmary Care Supplement for Residential Elderly Services  | 0.00                  | 0.00              |
| Dementia Supplement for Day Care Centres/Units for the Elderly  | 0.00                  | 0.00              |
| Foster Care Allowance/Emergency Foster Care Allowance   | 0.00                  | 0.00              |
| After School Care Programme   | 0.00                  | 0.00              |
| Permanent and/or Time-defined Programme Assistants/<br>Care Assistants for Elderly Services and Rehabilitation<br>and Medical Social Services | 0.00                  | 0.00              |
| Temporary Financial Aid   | 119,093.00            | 114,293.00        |
| Emergency Fund  | 0.00                  | 0.00              |
| Time-defined Subsidy Scheme for Extended Hours<br>Child Care Services   | 0.00                  | 0.00              |
| Training Subsidy Scheme for Standalone Child Care<br>Centre(CCC), KG-cum-CCC and Residential CCC  | 0.00                  | 0.00              |
| Training Subsidy under Training Scheme for Child Care<br>Supervisors and Special Child Care Workers in Pre-school<br>Rehabilitation Services  | 0.00                  | 0.00              |
| Regularised Programme Assistants/Care Assistants<br>Subsidy under the Home Environment Improvement<br>Scheme for the Elderly                  | 0.00                  | 0.00              |
| Short-term Rental Assistance to Newly Discharged Prisoners  | 0.00                  | 0.00              |
| One-off Supplementary Grant for Service<br>Re-engineering Plan of the Factory for the Blind   | 0.00                  | 0.00              |
| Allowances for Specific Services Arising from<br>the Implementation of the Minimum Wage Ordinance<br>(Overnight On-site-on-call Allowance)    | 0.00                  | 0.00              |
| Neighbourhood Support Child Care Project<br>(NSCCP) – Contract Subsidy  | 0.00                  | 0.00              |
| NSCCP – Subsidy for Fee Reduction/waiving   | 0.00                  | 0.00              |
| Time-defined Supplementary Grant to Operator of Wing Lung Bank<br>Golden Jubilee Sheltered Workshop & Hostel/Hang Ngai Workshop<br>& Hostel   | 0.00                  | 0.00              |
| Time-defined Subsidy Scheme for Occasional Child Care Service   | 0.00                  | 0.00              |
| Financial Incentive Scheme for Mentors of Employees with Disabilities   | 0.00                  | 0.00              |
| Cluster-based Foster Home Pool  | 0.00                  | 0.00              |
| Subsidy for Integrated Support Services for Persons with<br>Severe Physical Disabilities  | 0.00                  | 0.00              |
| <b>Total</b>  | <b>(E) 119,093.00</b> | <b>114,293.00</b> |

3. Central Items  
 (cont'd)

|                       |   | 2014-15               | 2013-14           |
|-----------------------|---|-----------------------|-------------------|
|                       |   | HK\$                  | HK\$              |
| <b>b. Expenditure</b> |   |                       |                   |
|                       | Dementia Supplement for Elderly with Disabilities   | 0.00                  | 0.00              |
|                       | Infirmity Care Supplement for the Aged Blind Person   | 0.00                  | 0.00              |
|                       | Dementia Supplement for Residential Elderly Services  | 0.00                  | 0.00              |
|                       | Infirmity Care Supplement for Residential Elderly Services  | 0.00                  | 0.00              |
|                       | Dementia Supplement for Day Care Centres/Units for the Elderly  | 0.00                  | 0.00              |
|                       | Foster Care Allowance/Emergency Foster Care Allowance   | 0.00                  | 0.00              |
|                       | After School Care Programme   | 0.00                  | 0.00              |
|                       | Permanent and/or Time-defined Programme Assistants/<br>Care Assistants for Elderly Services and Rehabilitation<br>and Medical Social Services | 0.00                  | 0.00              |
|                       | Temporary Financial Aid   | 169,770.90            | 202,154.00        |
|                       | Emergency Fund  | 0.00                  | 0.00              |
|                       | Time-defined Subsidy Scheme for Extended Hours<br>Child Care Services   | 0.00                  | 0.00              |
|                       | Training Subsidy Scheme for Standalone Child Care<br>Centre(CCC), KG-cum-CCC and Residential CCC  | 0.00                  | 0.00              |
|                       | Training Subsidy under Training Scheme for Child Care<br>Supervisors and Special Child Care Workers in Pre-school<br>Rehabilitation Services  | 0.00                  | 0.00              |
|                       | Regularised Programme Assistants/Care Assistants<br>Subsidy under the Home Environment Improvement<br>Scheme for the Elderly                  | 0.00                  | 0.00              |
|                       | Short-term Rental Assistance to Newly Discharged Prisoners  | 0.00                  | 0.00              |
|                       | One-off Supplementary Grant for Service<br>Re-engineering Plan of the Factory for the Blind   | 0.00                  | 0.00              |
|                       | Allowances for Specific Services Arising from<br>the Implementation of the Minimum Wage Ordinance<br>(Overnight On-site-on-call Allowance)    | 0.00                  | 0.00              |
|                       | Neighbourhood Support Child Care Project<br>(NSCCP) – Contract Subsidy  | 0.00                  | 0.00              |
|                       | NSCCP – Subsidy for Fee Reduction/waiving   | 0.00                  | 0.00              |
|                       | Time-defined Supplementary Grant to Operator of Wing Lung Bank<br>Golden Jubilee Sheltered Workshop & Hostel/Hang Ngai Workshop<br>& Hostel   | 0.00                  | 0.00              |
|                       | Time-defined Subsidy Scheme for Occasional Child Care Service   | 0.00                  | 0.00              |
|                       | Financial Incentive Scheme for Mentors of Employees with Disabilities   | 0.00                  | 0.00              |
|                       | Cluster-based Foster Home Pool  | 0.00                  | 0.00              |
|                       | Subsidy for Integrated Support Services for Persons with<br>Severe Physical Disabilities  | 0.00                  | 0.00              |
|                       | <b>Total</b>  | <b>(O) 169,770.90</b> | <b>202,154.00</b> |

4. Rent and Rates

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

5. Other Income

This includes programme income and all income other than recognised social welfare fee income received during the year. Non-SWD subventions and donations received have not been included as Other Income in AFR.

6. Personal Emoluments

Personal Emoluments include salary, provident fund and salary-related allowances.  
 The analysis on number of posts with annual Personal Emoluments over \$500,000 each is appended below:

| Analysis of Personal Emoluments  | No. of Posts | HK\$    |
|----------------------------------|--------------|---------|
| HK\$500,001 - HK\$600,000 p.a.   | 1            | 594,180 |
| HK\$600,001 - HK\$700,000 p.a.   | 0            | 0       |
| HK\$700,001 - HK\$800,000 p.a.   | 0            | 0       |
| HK\$800,001 - HK\$900,000 p.a.   | 0            | 0       |
| HK\$900,001 - HK\$1,000,000 p.a. | 0            | 0       |
| >HK\$1,000,000 p.a.              | 0            | 0       |

7. Other Charges

The breakdown on Other Charges is as follows:

|                      |                               | 2014-15               | 2013-14           |
|----------------------|-------------------------------|-----------------------|-------------------|
|                      |                               | HK\$                  | HK\$              |
| <b>Other Charges</b> |                               |                       |                   |
| (a)                  | Utilities                     | 23,457.30             | 20,606.20         |
| (b)                  | Food                          | 0.00                  | 0.00              |
| (c)                  | Administrative Expenses       | 41,641.69             | 38,268.39         |
| (d)                  | Stores and Equipment          | 100,354.52            | 89,157.08         |
| (e)                  | Repair and Maintenance        | 0.00                  | 0.00              |
| (f)                  | Special Allowances            | 0.00                  | 0.00              |
| (g)                  | Programme Expenses            | 47,527.50             | 49,564.13         |
| (h)                  | Transportation and Travelling | 17,150.50             | 2,246.00          |
| (i)                  | Insurance                     | 5,905.98              | 4,249.20          |
| (j)                  | Miscellaneous                 | 12,863.50             | 6,550.90          |
|                      | <b>Total</b>                  | <b>(N) 248,900.99</b> | <b>210,641.90</b> |

7a. Special One-off Grant Payments

Details of Special One-off Grant Payments are as follows:

|                                       |                                 | 2014-15         | 2013-14     |
|---------------------------------------|---------------------------------|-----------------|-------------|
|                                       |                                 | HK\$            | HK\$        |
| <b>Special one-off Grant Payments</b> |                                 |                 |             |
| (a)                                   | Voluntary Retirement Scheme     | 0.00            | 0.00        |
| (b)                                   | Compensation Scheme             | 0.00            | 0.00        |
| (c)                                   | Staff Training and Development  | 0.00            | 0.00        |
| (d)                                   | Other Staff-related Initiatives | 0.00            | 0.00        |
|                                       | <b>Total</b>                    | <b>(Q) 0.00</b> | <b>0.00</b> |

8. Analysis of Reserve Fund

|  | Analysis of Reserve Fund |                             |                     |                    |                         |
|--|--------------------------|-----------------------------|---------------------|--------------------|-------------------------|
|  | Lump Sum Grant (LSG)     | Special One-off Grant (SOG) | Rent and Rates      | Central Items      | Total                   |
|  | HKS                      | HKS                         | HKS                 | HKS                | HKS                     |
| <b>Income</b>  |                          |                             |                     |                    |                         |
| Lump Sum Grant   | 2,005,960.00 (A+B)       | 0.00                        | 0.00                | 0.00               | 2,005,960.00 (A+B)      |
| Special One-off Grant  | 0.00                     | 0.00 (C)                    | 0.00                | 0.00               | 0.00 (C)                |
| Fee Income   | 0.00 (D)                 | 0.00                        | 0.00                | 0.00               | 0.00 (D)                |
| Other Income   | 0.00 (G)                 | 0.00                        | 0.00                | 0.00               | 0.00 (G)                |
| Interest Received [note (1)]   | 14.18 (H)                | 0.00                        | 0.00                | 0.00               | 14.18 (H)               |
| Rent and Rates   | 0.00                     | 0.00                        | 252,000.00 (F)      | 0.00               | 252,000.00 (F)          |
| Central Items  | 0.00                     | 0.00                        | 0.00                | 119,093.00 (E)     | 119,093.00 (E)          |
| <b>Total Income (a)</b>  | <b>2,005,974.18</b>      | <b>0.00</b>                 | <b>252,000.00</b>   | <b>119,093.00</b>  | <b>2,377,067.18 (I)</b> |
| <b>Expenditure</b>   |                          |                             |                     |                    |                         |
| Personal Emoluments  | 1,271,265.00 (M)         | 0.00                        | 0.00                | 0.00               | 1,271,265.00 (M)        |
| Other Charges  | 248,900.99 (N)           | 0.00                        | 0.00                | 0.00               | 248,900.99 (N)          |
| Rent and Rates   | 0.00                     | 0.00                        | 267,000.00 (P)      | 0.00               | 267,000.00 (P)          |
| Central Items  | 0.00                     | 0.00                        | 0.00                | 169,770.90 (O)     | 169,770.90 (O)          |
| Special One-off Grant Payments   | 0.00                     | 0.00 (Q)                    | 0.00                | 0.00               | 0.00                    |
| <b>Total Expenditure (b)</b>   | <b>1,520,165.99</b>      | <b>0.00</b>                 | <b>267,000.00</b>   | <b>169,770.90</b>  | <b>1,956,936.89 (T)</b> |
| <b>Surplus/(Deficit) for the Year (a) - (b)</b>  | <b>485,808.19</b>        | <b>0.00</b>                 | <b>(15,000.00)</b>  | <b>(50,677.90)</b> | <b>420,130.29 (U)</b>   |
| <b>Less: Surplus/(Deficit) of Provident Fund</b>   | <b>(16,599.00) (R)</b>   | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b>        | <b>(16,599.00) (R)</b>  |
|  | 502,407.19               | 0.00                        | (15,000.00)         | (50,677.90)        | 436,729.29              |
| <b>Surplus/(Deficit) b/f [note (2)]</b>  | <b>738,189.02</b>        | <b>0.00</b>                 | <b>(191,921.00)</b> | <b>382,532.73</b>  | <b>928,800.75</b>       |
|  | 1,240,596.21             | 0.00                        | (206,921.00)        | 331,854.83         | 1,365,530.04            |
| <b>Add: Transfer of cumulative unspent balance of permanent/time-defined Programme Assistant/Care Assistant as at 30.11.2014 upon the change of funding mode from Central Item to Lump Sum Grant with effect from 1.12.2014 [note (3)]</b> | <b>0.00</b>              | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>             |
| <b>Less: Refund to Government</b>  | <b>(194,800.02)</b>      | <b>0.00</b>                 | <b>0.00</b>         | <b>0.00</b>        | <b>(194,800.02)</b>     |
| Transfer from LSG Reserve to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmary Care Supplement [note (4)]   | 0.00                     | 0.00                        | 0.00                | 0.00               | 0.00                    |
| <b>Surplus/(Deficit) c/f [note (5)]</b>  | <b>1,045,796.19 (S)</b>  | <b>0.00</b>                 | <b>(206,921.00)</b> | <b>331,854.83</b>  | <b>1,170,730.02</b>     |

Notes :

- Interest received on LSG and PF reserves, rent and rates, central items, Special One-off Grant is included as one item under LSG; and the item is considered as part of LSG reserve.
- Accumulated balance Lump Sum Grant Surplus b/f from previous years and all interest received in previous years are included in the surplus b/f under LSG.
- Amount of cumulative unspent balance as at 30.11.2014 (i.e. amount of surplus c/f) for permanent/time-defined Care Assistant and Programme Assistant posts, if any, as per Schedule for Central Items.
- Amount of LSG Reserve used to cover the salary adjustment for Programme Assistants, Care Assistants, Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- The level of LSG cumulative reserves (i.e. S) will be capped at 25% of the NGO's operating expenditure (excluding PF expenditure) for the year.

$$(i.e. S) \text{ cannot exceed } [25\% \times (M+N - PF \text{ expenditure})] = 25\% \times (1,271,265 + 248,900.99 - 135,895) = 346,067.75$$

**Schedule for Central Items  
Analysis of Subvention and Expenditure for the Period from 1 April 2014 to 31 March 2015  
Name of NGO : The Society For Community Organization Limited**

| Unit Code and Name<br>(Note 7)             | Subvented Element   | Subvention Released<br>(Note 1) | Actual Expenditure<br>(Note 2) | Surplus<br>(Note 3)<br>(a) | Deficit for the year       |   |                                    | Surplus b/f<br>(Note 5)<br>(c) | Surplus c/f<br>(Note 6)<br>(f)=(e)-(d)-(d) |
|--|---|---------------------------------|--------------------------------|----------------------------|----------------------------|---|------------------------------------|--------------------------------|--|
|  |   |                                 |                                |                            | Deficit<br>(Note 3)<br>(b) | Deficit transferred to<br>LSG (Note 4)<br>(e) | Adjusted<br>Deficit<br>(d)=(b)-(c) |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Dementia Supplement for Elderly with Disabilities   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Infirmary Care Supplement for the Aged Blind Persons  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Dementia Supplement for Residential Elderly Services  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Infirmary Care Supplement for Residential Elderly Services  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Dementia Supplement for Day Care Centres/Units for the Elderly  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Foster Care Allowance / Emergency Factor Care Allowance   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | After School Care Programme   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Programme Assistants / Care Assistant (Permanent)<br>- Elderly Services (up to 30.11.2014)  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Programme Assistants / Care Assistant (Permanent)<br>- Rehabilitation Medical and Social Services (up to 30.11.2014)                      |                                 |                                |                            |                            |   |                                    |                                |  |
| 5779 - Care and Support<br>Networking Team | Temporary Financial Aid   | 119,093.00                      | 169,770.90                     | 0.00                       | 50,677.90                  |   | 382,532.73                         | 331,854.83                     |  |
| n/n - xxxxxxxxxxxxxx                       | Emergency Fund  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Short-term Rental Assistance to newly Discharged Poisoners  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Time-defined Subsidy Scheme for Extended Hours Child Care Service   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Visiting Medical Practitioner Scheme  |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Training Subsidy Scheme for Standalone Child Care Centre<br>(CCC), Kindergarten - cum-CCC and Residential CCC                             |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Training Subsidy under Training Scheme for Child Care Supervisors and Special Child<br>Care Workers in Pre-school Rehabilitation Services |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n - xxxxxxxxxxxxxx                       | Regularized Programme Assistants / Care Assistants (up to 30.11.2014)   |                                 |                                |                            |                            |   |                                    |                                |  |
| N.A.                                       | Subsidy under the Home Environment Improvement Scheme for the Elderly   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n/n - xxxxxxxxxxxxxx                     | Overnight On-site-on-call Allowance   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n/n - xxxxxxxxxxxxxx                     | Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy   |                                 |                                |                            |                            |   |                                    |                                |  |
| n/n/n - xxxxxxxxxxxxxx                     | NSCCP - Subsidy for Fee Reduction/Waiving   |                                 |                                |                            |                            |   |                                    |                                |  |
| <b>TOTAL</b>                               |   | 119,093.00                      | 169,770.90                     | 0.00                       | 50,677.90                  | 0.00  | 382,532.73                         | 331,854.83                     |  |

.../cont'd

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2014 to 31 March 2015**

**Name of NGO : The Society For Community Organization Limited**

**Notes :**

1. The figures for the whole financial year can be extracted from the payroll for March (Final) of the financial year.
2. Actual expenditure represents the total expenditure incurred including provident fund for the respective services after netting off programme income, if any.
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 can be transferred to the Lump Sum Grant Reserve as stated in our letter ref. (23) in SWD/S/104/2 Pt. 4 dated 14 July 2012.
  - (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
  - (v) Regularized Assistants (PAs) / Care Assistants (CAs)
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 plus surplus, if any, arising from operations in current year.
7. Unit codes and names assigned by SWD should be filled, if available.
8. As the above schedule may not be exhaustive in content, any relevant details in respect of central items released and/or expended during the year may also be included, where appropriate.



**Schedule for Rent and Rates**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2014 to 31 March 2015**

**Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED**

| Unit code<br>and name               | Subvented<br>Element    | Subvention<br>Released<br>(Note 1)<br>HK\$ | Actual<br>Expenditure<br>HK\$ | Surplus<br>(Note 2)<br>HK\$ | Deficit<br>(Note 2)<br>HK\$ |
|-------------------------------------|-------------------------|--|-------------------------------|-----------------------------|-----------------------------|
| Unit 5779                           | Private Rental (Note 3) | 252,000                                    | 267,000                       | 0                           | 15,000                      |
| Care and Support<br>Networking Team | Rates                   | 0  | 0                             | 0                           | 0                           |
|                                     | Total                   | <u>252,000</u>                             | <u>267,000</u>                | <u>0</u>                    | <u>15,000</u>               |

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 2015**

**Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED**

|   | 2014-15<br>HK\$  | 2013-14<br>HK\$  |
|---|--|--|
| <b>LSG Reserve as at 31 March [per note 23(a) of audit account]</b> | <b>1,074,476.19 (1)</b><br><hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> (BB) | <b>572,069.00 (1)</b><br><hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> (AA) |

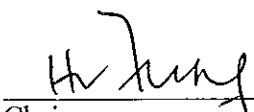
**Represented by :**

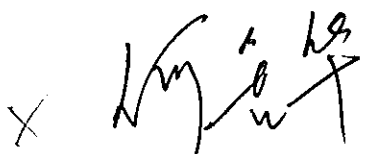
**Investments**

|   |  |  |
|---|--|--|
| a. HKD Bank Account Balances                          | 322,184.04   | 332,177.61   |
| b. HKD 24-hour Call Deposits                          | 0.00   | 0.00   |
| c. HKD Fixed Deposits                                 | 0.00   | 0.00   |
| d. HKD Certificate of Deposits                        | 0.00   | 0.00   |
| e. HKD Bonds [see statement 3 (Page 2) for breakdown] | 0.00   | 0.00   |
|   | <hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> 322,184.04<br><hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> (BB) | <hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> 332,177.61<br><hr style="width: 100%; border: 0.5px solid black; margin: 0;"/> (AA) |

Note : The investments should be reported at historical cost.

Confirmed by : -

X   
\_\_\_\_\_  
Chairman

X   
\_\_\_\_\_  
NGO Head /  
Head of Social Welfare Services

Date :

Date :

**Detailed Analysis of Bonds/Notes as at 31 March 2015**

**Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED**

**Investment in HK\$ Bonds/Notes**

|           | <b>Issuer</b> | <b>Nominal Amount</b> | <b>Cost of Acquisition<br/>HK\$<br/>(Note)</b> | <b>Maturity Date</b> | <b>Coupon %<br/>p.a.</b> | <b>Effective Yield %<br/>p.a.</b> | <b>Credit Rating</b> | <b>Custodian Bank</b> |
|-----------|---------------|-----------------------|--|----------------------|--------------------------|-----------------------------------|----------------------|-----------------------|
| <b>1.</b> |               | <b>- 0 -</b>          | <b>- 0 -</b>                                   |                      |                          |                                   |                      |                       |
| <b>2.</b> |               | <b>- 0 -</b>          | <b>- 0 -</b>                                   |                      |                          |                                   |                      |                       |
| <b>3.</b> |               | <b>- 0 -</b>          | <b>- 0 -</b>                                   |                      |                          |                                   |                      |                       |
| <b>4.</b> | <b>Total</b>  | <b>- 0 -</b>          | <b>- 0 - (CC)</b>                              |                      |                          |                                   |                      |                       |

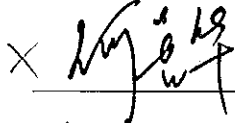
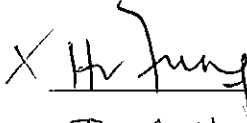
Note : The amount will be reduced in accordance with the proportion of the disposal of the investment.

## Disclosure in NGO's Audited Financial Statements

Use of the Additional Resources to Small NGOs  
for the Financial Period from 1 April 2014 to 31 March 2015 (2014-15)Name of NGO and Code : The Society For Community Organization Limited (637)Amount of additional resources approved : HK\$0

|      |   | HK\$  | HK\$     |
|------|---|-------|----------|
| I.   | Balance of amount of the additional resources brought forward (A) :   |       | (16,860) |
| II.  | Amount received during the year (B)   |       | - 0 -    |
| III. | Amount of additional resources spent during the year :  |       |          |
|      | (a) employing suitable administrative personnel to strengthen their administration competence   | - 0 - |          |
|      | (b) retaining dedicated administrative staff in the organisation with a view to improving the existing service delivery and service quality   | - 0 - |          |
|      | (c) procuring or organising training courses to enhance staff's knowledge and competence on financial and human resource management   | - 0 - |          |
|      | (d) implementing one-off human resource management initiatives, organisational restructuring and/or service reengineering to increase the organisational efficiency and better meet the changing welfare needs of society | - 0 - |          |
|      | (e) implementing other initiatives which can enable small NGOs to strengthen their administrative and professional support as agreed by Social Welfare Department   | - 0 - |          |
|      | <b>Total Expenditure during the year (C):</b>   |       | - 0 -    |
| IV.  | Contribution from NGO to cover the deficit (D)  |       | 16,860   |
| V.   | Balance carried forward to the next financial year (D = A + B - C + D)  |       | - 0 -    |

We confirm that the expenditure from the additional resources have been incurred in accordance with the provisions and conditions stipulated in SWD's letter dated 24 July 2009.

|                      |   |   |  |
|----------------------|---|---|--|
| Signature            | : | X  | X  |
| Name in Block Letter | : | <u>HO HEI WAH</u>   | <u>FUNG HO LUP</u>   |
| Title                | : | <u>Chief Executive Officer/<br/>NGO Head</u>  | <u>Board Chairperson</u>   |
| Date                 | : | <u>21 JAN 2016</u>  | <u>21 JAN 2016</u>   |

## Note :

1. The Board Chairperson and Chief Executive Officer/ NGO Head both sign on this page. If additional sheets are required, the Chief Executive officer/ NGO Head should initial at the left bottom of each page.
2. The total figures should tally with those disclosed in the NGO's audited financial statements.
3. This **Annex I** should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copy to Subventions Section (38/F., 248 Queen's Road East, Wanchai, Hong Kong).

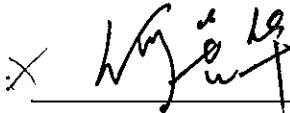
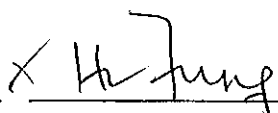
## Disclosure in NGO's Audited Financial Statements

Use of the Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund  
for the Financial Year 2014-15Name of NGO and Code: The Society For Community Organization Limited (637)

Amount of SWDF approved for the year: \$0

| Particulars |  | HK\$ | HK\$      |
|-------------|--|------|-----------|
| I.          | Balance of SWDF brought forward (a):   |      | 69,186.30 |
| II          | Allocation from SWDF during the year (b):  |      | 0         |
| III.        | Interest received during the year (c):   |      | 0         |
| IV.         | Expenditure under SWDF during the year:  |      |           |
|             | 1. Expenditure for projects under scope A  | 0    |           |
|             | 2. Expenditure for projects under scope B  | 0    |           |
|             | 3. Expenditure for projects under scope C  | 0    |           |
|             | Total expenditure during the year (d):   |      | 0         |
|             | Contribution from NGO to cover the deficit (e) :   |      | 0         |
| V.          | Balance carried forward to the next financial year (f):<br>(f) = (a) + (b) + (c) - (d) + (e) |      | 69,186.30 |

We confirm that the above expenditure under SWDF has been incurred in accordance with the provisions and conditions stipulated in SWD's letter dated 14 January 2010 including the SWDF Guidance Notes for Application.

|                      |   |  |
|----------------------|---|--|
| Signature            |  |  |
| Name in Block Letter | : HO HEI WAH  | : FUNG HO LUP  |
| Title                | : NGO Head  | : Board Chairperson  |
| Date                 | : 21 JAN 2016   | : 21 JAN 2016  |

## Notes:

1. The Board Chairman and NGO Head should both sign on this page. If additional sheets are required, the NGO Head should initial at the bottom of each page.
2. This Form should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copied to Subventions Section (38/F., 248 Queen's Road East, Wanchai, Hong Kong).

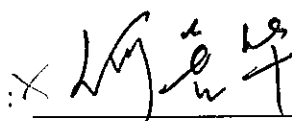
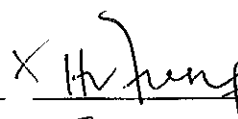
## Disclosure in NGO's Audited Financial Statements

Use of the Social Welfare Development Fund (SWDF) Phase 2 funded by Lotteries Fund  
for the Financial Year 2014-15Name of NGO and Code: The Society For Community Organization Limited (637)Amount of SWDF approved for the year: \$331,600

| Particulars |  | HK\$    | HK\$    |
|-------------|--|---------|---------|
| I.          | Balance of SWDF brought forward (a):   |         | 58,300  |
| II          | Allocation from SWDF during the year (b):  |         | 331,600 |
| III.        | Interest received during the year (c):   |         | 0       |
| IV.         | Expenditure under SWDF during the year:  |         |         |
|             | 1. Expenditure for projects under scope A  | 0       |         |
|             | 2. Expenditure for projects under scope B  | 0       |         |
|             | 3. Expenditure for projects under scope C  | 342,400 |         |
|             | Administrative support   | 11,000  |         |
|             | Total expenditure during the year (d):   |         | 353,400 |
|             | Contribution from NGO to cover the deficit (e) :   |         | 0       |
| V.          | Balance carried forward to the next financial year (f):<br>(f) = (a) + (b) + (c) - (d) + (e) |         | 36,500  |

We confirm that the above expenditure under SWDF has been incurred in accordance with the provisions and conditions stipulated in SWD's letter dated 25 January 2013 including the SWDF Guidance Notes for Application.

Signature

Name in Block Letter

: HO HEI WAH: FUNG HO LUP

Title

: NGO Head: Board Chairperson

Date

: 21 JAN 2016: 21 JAN 2016

## Notes:

1. The Board Chairman and NGO Head should both sign on this page. If additional sheets are required, the NGO Head should initial at the bottom of each page.
2. This Form should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copied to Subventions Section (38/F., 248 Queen's Road East, Wanchai, Hong Kong).

Name of NGO : The Society For Community Organization Limited

**Details of the Use of Furniture and Equipment (F&E) Replenishment and Minor Works Block Grant (BG)**

| Item No. | Name of the SWD-subvented Unit (Note 1) | Service Nature (e.g. Sheltered Workshop) | (a) Expenditure in 2014-15 |                  |  |                        | (b) Outstanding Commitments as at 31 March 2014 - Contracted for but not Provided under the Expenditure Column |                  |                          |                                   |   |   |
|----------|---|--|----------------------------|------------------|--|------------------------|--|------------------|--------------------------|-----------------------------------|---|---|
|          |   |  | F&E (Note 2) (\$)          | Minor Works (\$) | Vehicle Overhauling (With Registration No.) (\$) | Total Expenditure (\$) | F&E (\$)   | Minor Works (\$) | Vehicle Overhauling (\$) | Total Outstanding Commitment (\$) |   |   |
| (1)      | Care and Support Networking Team        | 3 HP Compaq Air-conditioner              | 15,020                     | -                | -  | 15,020                 | -  | -                | -                        | -                                 | - | - |
|          |   |  | 14,800                     | -                | -  | 14,800                 | -  | -                | -                        | -                                 | - | - |
|          |   |  | 29,820                     | -                | -  | 29,820                 | -  | -                | -                        | -                                 | - | - |
|          |   | Total (Note 4) :                         |                            |                  |  |                        |  |                  |                          |                                   |   |   |

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

X [Signature]  
( )  
Head of NGO

X [Signature]  
( )  
Chairman of NGO

- Note :
1. Each premises-tied SWD-subvented unit should not appear more than once in the schedule.
  2. Each F&E item should not exceed \$50,000.
  3. The Head of NGO should initial at the left bottom of each and every page which should be signed by both the Head of NGO and the Chairman of the Board of NGO.
  4. The total figures should tally with those disclosed in the NGO's audited financial statements under paragraph 4.4.3 of the LF Manual.