

ANNUAL FINANCIAL REPORT

NGO : The Society For Community Organization Limited

1ST APRIL 2022 TO 31ST MARCH 2023

Statement No.	Description
--	Auditors' Review Report
1	Annual Financial Report (with Annex 1 : Schedule for Central Items)
2	Schedule for Rent and Rates
3	Schedule for Investment
4	Use of the Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund
5	Use of the Social Welfare Development Fund (SWDF) Phase 2 funded by Lotteries Fund
6	Details of the Use of Furniture and Equipment (F&E) Replenishment and Minor Works Block Grant (BG)
7	Schedule for the Utilisation of Reserve in Holding Account (HA) for 2022-23 and the Plan of Utilisation of HA Reserve for 2023-24

傳電三一香
真台三港
機話
：：大七上
二二廈至環
八八十一千
五五十一千
〇〇二二三諾
四六二三諾
一三字九道
四一
〇一樓號中

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香港資深執業會計師

INDEPENDENT AUDITOR'S ASSURANCE REPORT TO THE DIRECTORS OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED (THE "NGO")

We have audited the financial statements of the NGO for the year ended 31st March 2023 in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have issued an unmodified auditor's report thereon dated the same day as this report.

Pursuant to the Lump Sum Grant ("LSG") Manual issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD"), we have been requested to issue this assurance report in connection with the Annual Financial Report ("AFR") of the NGO for the year ended 31st March, 2023.

Responsibilities of the Directors

In relation to this report, the Directors are responsible for ensuring the AFR of the NGO for the year ended 31st March, 2023 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the NGO has complied with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the *Code of Ethics for Professional Accountants* issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Hong Kong Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to form a conclusion, based on our engagement, and to report our conclusion to you.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and with reference to Practice Note 851 (Revised), *Reporting on the Annual*

**INDEPENDENT AUDITOR'S ASSURANCE REPORT- CONTINUED
TO THE DIRECTORS OF THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
(THE "NGO")**

Auditor's Responsibilities - continued

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 may 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 PN851 (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 NGO being non-complied with the specified purposes. Our work was limited to reporting non-compliances identified as a result of the procedures performed in relation to conclusion 2 and during the normal course of our work relating to conclusion 1. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Conclusion

1. In our opinion, the AFR of the NGO for the year ended 31st March, 2023 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
2. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the use of the funds from the LSG by the NGO has not complied, in all material respects, with the purposes as specified in the LSG Manual and other instructions issued by the SWD.

Intended Users and Purpose

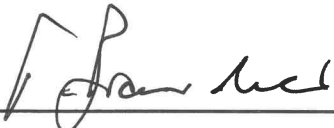
This report is intended solely for submission by the NGO to the SWD and is not intended to be, and should not be, used for any other purpose. We agree that a copy of this report may be provided to the SWD without further comment from us.


ESMOND W. T. LEUNG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG, 17 OCT 2023

ANNUAL FINANCIAL REPORT
NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
1ST APRIL 2022 TO 31ST MARCH 2023

	Note	2022-23 HK\$	2021-22 HK\$
A. INCOME			
1 Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b (A)	4,014,371.00	3,958,909.00
b. Provident Fund	1c (B)	247,198.00	246,094.00
c. Electricity cost	(C)	-	-
2 Fee Income	2 (D)	-	-
3 Central Items	3 (E)	241,189.00	242,344.00
4 Rent and Rates	4 (F)	423,600.00	397,200.00
5 Other Income	5 (G)	-	-
6 Interest Received	(H)	555.45	2.17
TOTAL INCOME	(I)	4,926,913.45	4,844,549.17
B. EXPENDITURE			
1 Personal Emoluments			
a. Salaries	(J)	3,550,385.00	3,734,422.00
b. Provident Fund	1c (K)	369,470.00	374,345.00
c. Allowances	(L)	-	-
Sub-total	6 (M)	3,919,855.00	4,108,767.00
2 Other Charges	7 (N)	334,235.46	338,252.15
3 Central Items	3 (O)	301,040.50	306,992.45
4 Rent and Rates	4 (P)	424,000.00	400,500.00
TOTAL EXPENDITURE	(T)	4,979,130.96	5,154,511.60
C. DEFICIT FOR THE YEAR	8 (U)	(52,217.51)	(309,962.43)

The Annual Financial Report from pages 3 to 15 has been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.


Chairman


NGO Head / Head of Social Welfare Service

Date : 17 OCT 2023

Date : 17 OCT 2023

1. Lump Sum Grant

- a. **Basis of preparation** The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) activities (including support services to FSA activities) 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> HK\$	<u>6.8% and</u> <u>Other Posts</u> HK\$	<u>Total</u> HK\$	
Subvention Received	-	247,198.00	247,198.00	(B)
Provident Fund Contribution Paid during the Year	-	(369,470.00)	(369,470.00)	(K)
Surplus/(Deficit) for the Year	-	(122,272.00)	(122,272.00)	(R)
Add : Surplus/(Deficit) b/f	-	-	-	
Deficit absorbed by own resources	-	122,272.00	122,272.00	
Less : Refund to Government	-	-	-	
Surplus/(Deficit) c/f	-	-	-	

2. Fee Income

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

3. Central Items

These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The Provident Fund received and contributed for staff under the Central Items have been separately included as part of the income and expenditure of the relevant items (paragraph 3.14 of the LSG Manual (October 2016)). The income and expenditure of each of the Central Items are as follows:

a. Income	2022-23 HK\$	2021-22 HK\$
Dementia Supplement for Elderly with Disabilities	0.00	0.00
Infirmary Care Supplement for the Aged Blind Persons	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
Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Temporary Financial Aid under Care and Support Networking Team	241,189.00	242,344.00
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	0.00	0.00
Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	0.00	0.00
NSCCP – Subsidy for Fee Reduction/Waiving	0.00	0.00
NSCCP – Subsidy for Incentive Payment	0.00	0.00
NSCCP – Rent and Rates	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service	0.00	0.00
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	0.00	0.00
MOSTE – Annual Rent and Rates	0.00	0.00

3. Central Items
 (cont'd)

Child Care Training for Grandparents - Contract Subsidy	0.00	0.00
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts -other charges	0.00	0.00
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	0.00	0.00
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	0.00	0.00
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	0.00	0.00
Short-term Food Assistance Service Teams - Food Cost	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex - Management & Maintenance Cost for Common Area	0.00	0.00
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	0.00	0.00
ASCP(PC) Fee Subsidy	0.00	0.00
ASCP(PC) Rent and Rates	0.00	0.00

Total	(E)	<u><u>241,189.00</u></u>	<u><u>242,344.00</u></u>
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b. Expenditure	2022-23	2021-22
	HKS	HKS
Dementia Supplement for Elderly with Disabilities	0.00	0.00
Infirmary Care Supplement for the Aged Blind Persons	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
Foster Care Allowance/Emergency Foster Care Allowance	0.00	0.00
After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Temporary Financial Aid under Care and Support Networking Team - other charges	301,040.50	306,992.45
Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers	0.00	0.00
Time-defined Subsidy Scheme for Extended Hours Service Users	0.00	0.00
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	0.00	0.00
Short-term Rental Assistance for Discharged Prisoners	0.00	0.00
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	0.00	0.00
Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy	0.00	0.00
NSCCP - Subsidy for Fee Reduction/Waiving	0.00	0.00
NSCCP - Subsidy for Incentive Payment	0.00	0.00
NSCCP - Rent and Rates	0.00	0.00
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	0.00	0.00
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	0.00	0.00
Financial Incentive Scheme for Mentors of Employees with Disabilities	0.00	0.00
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	0.00	0.00
Time-defined Subsidy Scheme for Occasional Child Care Service		
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Operating Expenses	0.00	0.00
Navigation Scheme for Young Persons in Care Services - Training Cost	0.00	0.00

3. Central Items
 (cont'd)

Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) – Annual Funding Allocation	0.00	0.00
MOSTE – Annual Rent and Rates	0.00	0.00
Child Care Training for Grandparents - Contract Subsidy	0.00	0.00
Child Care Training for Grandparents - Subsidy for Fee Reduction / Waiving	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre	0.00	0.00
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	0.00	0.00
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	0.00	0.00
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	0.00	0.00
One-off Subsidy for Strengthened Provision of Visiting Medical Practitioner Service for Residential Care Homes # (private and self-financing)	0.00	0.00
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	0.00	0.00
Short-term Food Assistance Service Teams – Food Cost	0.00	0.00
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	0.00	0.00
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	0.00	0.00
ASCP(PC) Fee Subsidy	0.00	0.00
ASCP(PC) Rent and Rates	0.00	0.00
Total	(O)	301,040.50
		306,992.45

4. Rent and Rates

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

5. Other Income

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

The breakdown on Other Income is as follows

Other Income	2022-23 HK\$	2021-22 HK\$
(a) Fees and charges for services incidental to the operation of subvented services	0.00	0.00
(b) Others	0.00	0.00
Total	(G)	0.00
		0.00

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\$
HK\$700,001 - HK\$800,000 p.a.	2	1,819,880
HK\$800,001 - HK\$900,000 p.a.	0	0
HK\$900,001 - HK\$1,000,000 p.a.	0	0
HK\$1,000,001 - HK\$1,100,000 p.a.	0	0
HK\$1,100,001 - HK\$1,200,000 p.a.	0	0
>HK\$1,200,000 p.a.	0	0

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2022 - 23 HK\$	2021 - 22 HK\$
(a) Utilities	27,848.80	21,254.20
(b) Food	0.00	0.00
(c) Administrative Expenses	75,694.64	78,694.14
(d) Stores and Equipment	54,006.20	54,164.01
(e) Repair and Maintenance	22,801.00	1,750.00
(f) Special Allowances	0.00	0.00
(g) Programme Expenses	38,663.43	99,771.53
(h) Transportation and Travelling	75,709.90	49,828.12
(i) Insurance	28,865.49	21,326.15
(j) Miscellaneous	10,646.00	11,464.00
Total	(N)	334,235.46
		338,252.15

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

	Lump Sum Grant (LSG)	Holding Account (HA)	Rent and Rates	Central Items	Total
	HKS	HKS	HKS	HKS	HKS
Income					
Lump Sum Grant	4,261,569.00 (A+B+C)	0.00	0.00	0.00	4,261,569.00 (A+B+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)]	555.45 (H)	0.00	0.00	0.00	555.45 (H)
Rent and Rates	0.00	0.00	423,600.00 (F)	0.00	423,600.00 (F)
Central Items	0.00	0.00	0.00	241,189.00 (E)	241,189.00 (E)
Total Income (a)	4,262,124.45	0.00	423,600.00	241,189.00	4,926,913.45 (I)
Expenditure					
Personal Emoluments	3,919,855.00 (M)	0.00	0.00	0.00	3,919,855.00 (M)
Other Charges	334,235.46 (N)	0.00	0.00	0.00	334,235.46 (N)
Rent and Rates	0.00	0.00	424,000.00 (P)	0.00	424,000.00 (P)
Central Items	0.00	0.00	0.00	301,040.50 (O)	301,040.50 (O)
Total Expenditure (b)	4,254,090.46	0.00	424,000.00	301,040.50	4,979,130.96 (T)
Surplus/(Deficit) for the Year (a) - (b)	8,033.99	0.00	(400.00)	(59,851.50)	(52,217.51) (U)
<u>Less: Surplus/(Deficit) of Provident Fund</u>	<u>(122,272.00) (R)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(122,272.00) (R)</u>
	130,305.99	0.00	(400.00)	(59,851.50)	70,054.49
Surplus/(Deficit) b/f [note (2)]	645,703.20	83,921.07	(77,221.00)	132,399.58	784,802.85
	776,009.19	83,921.07	(77,621.00)	72,548.08	854,857.34
<u>Add: Refund from Government</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Less: Refund to Government</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
Surplus/(Deficit) c/f [note (4)]	776,009.19 (S1)	83,921.07 (S2)	(77,621.00)	72,548.08	854,857.34 (X)

Notes :

- (1) Interest received on LSG 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 holding account) and all interest received in previous years are included in the surplus b/f under LSG.
- (3) Amount of LSG Reserve used to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplement, if any, as per Schedule of Central Items.
- (4) The level of LSG cumulative reserves (i.e. S1), will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.

S1 cannot exceed $[25\% \times (M+N - PF \text{ expenditure})] = 25\% \times (3,919,855.00 + 334,235.46 - 369,470.00) = 971,155.11$

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

Name of NGO : The Society For Community Organization Limited

Unit Code and Names (Note 7)	Subvented Element	Subvention Released (Note 1)	Actual Expenditure (Note 2)	Surplus (Note 3) (a)	Deficit for the year			Surplus b/f (Note 5) (e) HK\$	Refund to Government (f)	Surplus c/f (Note 6) (g) = (e)+(f)-(d)-(f) HK\$
					Deficit (Note 3) (b)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b)-(c) HK\$			
mmn - xxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities									
mmn - xxxxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons									
mmn - xxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services									
mmn - xxxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services									
mmn - xxxxxxxxxxxxxx	Dementia Supplement for Day Care Centres/Units for the Elderly									
mmn - xxxxxxxxxxxxxx	Foster Care Allowance / Emergency Factor Care Allowance									
mmn - xxxxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme									
5779 - Care and Support Networking Team	Temporary Financial Aid	241,189.00	301,040.50	-	(59,851.50)	N.A.	(59,851.50)	-	132,399.58	72,548.08
mmn - xxxxxxxxxxxxxx	Emergency Fund									
mmn - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users									
mmn - xxxxxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services									
mmn - xxxxxxxxxxxxxx	Short-term Rental Assistance									
mmn - xxxxxxxxxxxxxx	Overnight On-site-or-call Allowance									
mmn - xxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy									
mmn - xxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving									
mmn - xxxxxxxxxxxxxx	NSCCP - Rent and Rates									
mmn - xxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes									
mmn - xxxxxxxxxxxxxx	Subvented Pre-school Rehabilitation Services									
mmn - xxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities									
mmn - xxxxxxxxxxxxxx	Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities									
mmn - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service									
mmn - xxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme									
mmn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses									
mmn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost									
mmn - xxxxxxxxxxxxxx	Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services									
mmn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Residential Care Homes for the Elderly									
mmn - xxxxxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities									
TOTAL		241,189.00	301,040.50	0.00	(59,851.50)	0.00	(59,851.50)	0.00	132,399.58	72,548.08

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

Name of NGO : The Society For Community Organization Limited

Notes :

- 1 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.
- 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 are transferred to the Lump Sum Grant Reserve as stated in the relevant letter issued by SWD.
 - (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.

Schedule for Rent and Rates
Analysis of Subvention and Expenditure for the period from 1st April 2022 to 31st March 2023

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

Unit code and name	Subvented Element	Subvention	Actual Expenditure HK\$	Surplus (Note 2) HK\$	Deficit (Note 2) HK\$
		Released (Note 1) HK\$			
Unit 5779 Care and Support Networking Team	Private Rental (Note 3)	423,600	424,000	0	400
	Rates	0	0	0	0
	Total	423,600	424,000	0	400

Notes:

1. The figures are to be extracted from the payroll for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial year(s) (i.e. back payments) should not be included.
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 31st March 2023

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

	2022-23 HK\$	2021-22 HK\$	
LSG Reserve (Note 1) as at 31st March 2023	859,930.26 (1)	729,624.27	(1)
	_____ (BB)	_____	(AA)

Represented by :

Investments

a. HKD Bank Account Balances	859,930.26	729,624.27	
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	
	_____	_____	
	859,930.26	729,624.27	
	_____ (BB)	_____	(AA)

Note : (1) The investments should be reported at historical cost.

Confirmed by :-



Tobias BRANDNER
Chairman



Ho Hei Wah
NGO Head /
Head of Social Welfare Services

Date : 17 OCT 2023

Date : 17 OCT 2023

Schedule for Investment
Detailed Analysis of Bonds/Notes as at 31st March 2023

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

Investment in HK\$ Bonds/Notes

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

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 Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund
for the Financial Year 2022-23Name 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):		0
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
V.	Contribution from NGO to cover the deficit (e) :		0
VI.	Surplus recovery by SWD (f) :		0
VII.	Balance carried forward to the next financial year (g): (g) = (a) + (b) + (c) - (d) + (e) - (f)		0

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

Signature

: : 

Name in Block Letter

: Ho Hei Wah: Tobias BRANDNER

Title

: NGO Head: Board Chairperson

Date

: 17 OCT 2023: 17 OCT 2023

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 2022-23Name 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):		0
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	
	Administrative support	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): (f) = (a) + (b) + (c) - (d) + (e)		0

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 WahTobias BRANDNER

Title

:

NGO HeadBoard Chairperson

Date

:

17 OCT 202317 OCT 2023

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 2022-23				(b) Outstanding Commitments as at 31 st March 2023 - 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	Air-conditioners Laptops Laptops Air-conditioners Air-conditioners Paper Shredder	8,820.00 30,430.00 12,960.00 15,250.00 16,300.00 7,190.00	-	-	8,820.00 30,430.00 12,960.00 15,250.00 16,300.00 7,190.00	-	-	-	
Total (Note 4) :			90,950.00	-	-	90,950.00	-	-	-	

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.


 (_____)
 Ho Hei Wah
 Head of NGO


 (_____)
 Tobias BRANDNER
 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 except for the final 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.

**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 and Code : The Society For Community Organization Limited (637)

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) 83,921.07
(2)	Actual Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify:)	(c) 0
	(iii) Others [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Balance as at 31 March 2023 carried forward [i.e. = (a) – (e)]	(f) 83,921.07
(4)	No. of Snapshot Staff (as at 1 September 2022)	0

(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) 83,921.07
(2)	Estimated Expenditure	
	(i) Meeting contractual commitments towards Snapshot Staff	(b) 0
	(ii) Enhancing human resources management (please specify:)	(c) 0
	(iii) Others [<i>applicable to NGOs without Snapshot Staff</i>] (please specify:)	(d) 0
	Total = (b) + (c) + (d)	(e) 0
(3)	Estimated balance as at 31 March 2024 carried forward [i.e. (a) – (e)]	(f) 83,921.07
(4)	Estimated no. of Snapshot Staff (by 1 September 2023)	0