

ANNUAL FINANCIAL REPORT

NGO : The Society For Community Organization Limited

1ST APRIL 2023 TO 31ST MARCH 2024

| 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 2023-24 and the Plan of Utilisation of HA Reserve for 2024-25 |

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

ESMOND W.T. LEUNG & CO.

Certified Public Accountants

ESMOND W.T. LEUNG
FCPA (Practising)
12th Floor, San Toi Building,
137-139 Connaught Road Central,
Sheung Wan, Hong Kong
TEL: 2850 6311
FAX: 2850 4140

梁偉德會計師事務所
香港會計師公會資深會員
香港會計師公會資深會員
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 2024 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, 2024.

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, 2024 is properly prepared in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD; and the use of the funds from the LSG by the 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, objectively, 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.

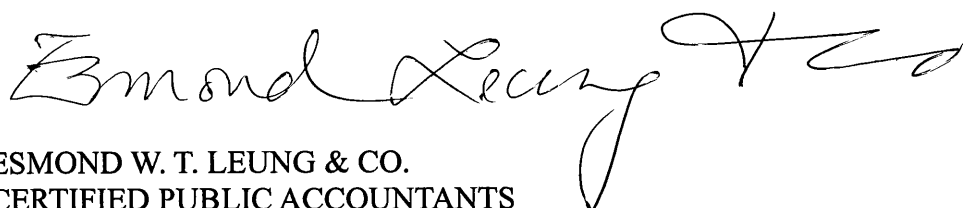
In relation to our conclusion 2 below, we have obtained an understanding in respect of the purposes of the use of the funds as specified in the LSG Manual and other instructions issued by the SWD and obtaining an understanding of the control procedures. We are not required to perform any procedures to 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, 2024 is properly prepared, in all material respects, in accordance with the relevant accounting and financial reporting requirements set out in the LSG Manual and other instructions issued by the SWD.
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.

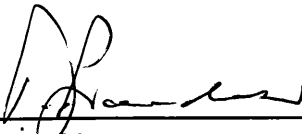


ESMOND W. T. LEUNG & CO.
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG, 14 OCT 2024

ANNUAL FINANCIAL REPORT
NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED
1ST APRIL 2023 TO 31ST MARCH 2024

| | Note | 2023-24 HK\$ | 2022-23 HK\$ |
|--|--------------|---------------------|---------------------|
| A. INCOME | | | |
| 1 Lump Sum Grant | | | |
| a. Lump Sum Grant (excluding Provident Fund) | 1b (A) | 4,188,933.00 | 4,014,371.00 |
| b. Provident Fund | 1c (B) | 261,337.00 | 247,198.00 |
| 2 Fee Income | 2 (D) | - | - |
| 3 Central Items | 3 (E) | 245,771.00 | 241,189.00 |
| 4 Rent and Rates | 4 (F) | 423,600.00 | 423,600.00 |
| 5 Other Income | 5 (G) | - | - |
| 6 Interest Received | (H) | 1,111.84 | 555.45 |
| TOTAL INCOME | (I) | 5,120,752.84 | 4,926,913.45 |
| B. EXPENDITURE | | | |
| 1 Personal Emoluments | | | |
| a. Salaries | (J) | 3,431,219.00 | 3,550,385.00 |
| b. Provident Fund | 1c (K) | 365,484.00 | 369,470.00 |
| c. Allowances | (L) | - | - |
| Sub-total | 6 (M) | 3,796,703.00 | 3,919,855.00 |
| 2 Other Charges | 7 (N) | 312,782.38 | 334,235.46 |
| 3 Central Items | 3 (O) | 336,008.10 | 301,040.50 |
| 4 Rent and Rates | 4 (P) | 425,400.00 | 424,000.00 |
| TOTAL EXPENDITURE | (T) | 4,870,893.48 | 4,979,130.96 |
| C. SURPLUS/(DEFICIT) FOR THE YEAR | 8 (U) | 249,859.36 | (52,217.51) |

The Annual Financial Report from pages 3 to 16 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 : 14 OCT 2024

Date : 14 OCT 2024

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) 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 which are separately included as part of income and expenditure of the relevant disclosures have been shown under Note 3.

Details are analysed below:

| <u>Provident Fund Contribution</u> | <u>Snapshot Staff HK\$</u> | <u>6.8% and Other Posts HK\$</u> | <u>Total HK\$</u> | |
|--|--------------------------------|--|-----------------------|-----|
| Subvention Received | - | 261,337.00 | 261,337.00 | (B) |
| Provident Fund Contribution Paid during the Year | - | (365,484.00) | (365,484.00) | (K) |
| Surplus/(Deficit) for the Year | - | (104,147.00) | (104,147.00) | |
| Add : Surplus/(Deficit) b/f | - | - | - | |
| Opening balance adjustment [note] | - | (590.00) | (590.00) | |
| Deficit absorbed by own resources | - | 104,737.00 | 104,737.00 | (R) |
| Less : Refund to Government | - | - | - | |
| Surplus/(Deficit) c/f | - | - | - | |

Note : Per SWD's letter dated 10 October 2023 under reference SWD SF/SI/4-65/130(637) III, the following opening balance adjustments shall take up as below:

Decreasing PF Reserve for 6.8% and Other Posts by \$590.00 (per item 1(b) of SWD's letter)

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 | 2023-24 HK\$ | 2022-23 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/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance | 0.00 | 0.00 |
| After School Care Programme - Fee Waiving Subsidy Scheme | 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 |
| 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 |
| Enhanced After School Care Programme – Fee Waiving Subsidy Schem | 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 |
| 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 |
| 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 |

3. Central Items
 (cont'd)

| | | |
|--|-----------------------|-------------------|
| 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 |
| Time-defined Service Contract of Social Work Service for Pre- primary Institutions | | |
| - Allocation | 0.00 | 0.00 |
| - Rent and Rates | 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 |
| Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline) | 0.00 | 0.00 |
| Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disal | 0.00 | 0.00 |
| Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk 'Tau Holiday Centre for the Elderly | 0.00 | 0.00 |
| Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk 'Tau Holiday Centre | 0.00 | 0.00 |
| One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities | 0.00 | 0.00 |
| Temporary Financial Aid under Care and Support Networking Team | 245,771.00 | 241,189.00 |
| 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 |
| Short-term Rental Assistance for Discharged Prisoners | 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 |
| Total | (E) 245,771.00 | 241,189.00 |

| b. Expenditure | 2023-24 | 2022-23 |
|--|----------------|----------------|
| | HK\$ | 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/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance | 0.00 | 0.00 |
| After School Care Programme - Fee Waiving Subsidy Scheme | 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 |
| 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 |
| Enhanced After School Care Programme - Fee Waiving Subsidy Scheme | | |
| 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 |
| 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 |
| 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 |

3. Central Items
 (cont'd)

| | | | |
|--|------------|-------------------|-------------------|
| Time-defined Service Contract of Social Work Service for Pre-primary Institutions | | | |
| - Allocation | | 0.00 | 0.00 |
| - Rent and Rates | | 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 |
| Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline) | | 0.00 | 0.00 |
| Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities | | 0.00 | 0.00 |
| Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly | | 0.00 | 0.00 |
| Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre | | 0.00 | 0.00 |
| One-off Allocation for Providing Assistance to Persons with Disabilities under the Government Public Transport Fare Concession Scheme for the Elderly and Eligible Persons with Disabilities | | 0.00 | 0.00 |
| Temporary Financial Aid under Care and Support Networking Team – other charges | | 336,008.10 | 301,040.50 |
| 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 |
| Short-term Rental Assistance for Discharged Prisoners | | 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 |
| Total | (O) | 336,008.10 | 301,040.50 |

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 should be included if it is used to finance expenditure of the FSA services/FSA-related activities reflected in the AFR.

The breakdown on Other Income is as follows

| | | 2023-24 HK\$ | 2022-23 HK\$ |
|---|------------|-----------------|-----------------|
| Other Income | | | |
| (a) Fees and charges for services incidental to the operation of subvented services | | 0.00 | 0.00 |
| (b) Others | | 0.00 | 0.00 |
| Sub-Total | (G) | 0.00 | 0.00 |
| <u>Less:</u> Utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC)- FWSS which forms as part of Other Income* | (Z) | 0.00 | 0.00 |
| Total | | 0.00 | 0.00 |

* 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\$ |
|--|--------------|-----------|
| HK\$700,001 - HK\$800,000 p.a. | 2 | 1,581,000 |
| 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:

| | | 2023 - 24 HK\$ | 2022 - 23 HK\$ |
|---|------------|-------------------|-------------------|
| Other Charges | | | |
| (a) Utilities | | 26,694.40 | 27,848.80 |
| (b) Food | | 0.00 | 0.00 |
| (c) Administrative Expenses | | 78,208.90 | 75,694.64 |
| (d) Stores and Equipment | | 57,907.59 | 54,006.20 |
| (e) Repair and Maintenance | | 4,268.00 | 22,801.00 |
| (f) Special Allowances | | 0.00 | 0.00 |
| (g) Programme Expenses | | 39,620.82 | 38,663.43 |
| (h) Transportation and Travelling | | 82,647.52 | 75,709.90 |
| (i) Insurance | | 14,219.15 | 28,865.49 |
| (j) Miscellaneous | | 9,216.00 | 10,646.00 |
| Sub-Total | (N) | 312,782.38 | 334,235.46 |
| <u>Less:</u> Utilised allocation under CI: ASCP/Enhanced ASCP/ASCP(PC)- FWSS* which forms as part of Other Income | (Z) | 0.00 | 0.00 |
| | | 312,782.38 | 334,235.46 |

* 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) HK\$ | Holding Account (HA) HK\$ | Adjustment for Utilised allocation under ASCP/ Enhanced ASCP/ ASCP(PC)-FWSS HK\$ | Rent and Rates HK\$ | Central Items HK\$ | Total HK\$ |
|---|------------------------------|------------------------------|---|------------------------|-----------------------|-------------------------|
| Income | | | | | | |
| Lump Sum Grant | 4,450,270.00 (A+B) | 0.00 | 0.00 | 0.00 | 0.00 | 4,450,270.00 (A+B) |
| Fee Income | 0.00 (D) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 (D) |
| Other Income | 0.00 (G) | 0.00 | 0.00 (Z) | 0.00 | 0.00 | 0.00 (G-Z) |
| Interest Received [note (1)] | 1,111.84 (H) | 0.00 | 0.00 | 0.00 | 0.00 | 1,111.84 (H) |
| Rent and Rates | 0.00 | 0.00 | 0.00 | 423,600.00 (F) | 0.00 | 423,600.00 (F) |
| Central Items | 0.00 | 0.00 | 0.00 | 0.00 | 245,771.00 (E) | 245,771.00 (E) |
| Total Income (a) | 4,451,381.84 | 0.00 | 0.00 | 423,600.00 | 245,771.00 | 5,120,752.84 (I) |
| Expenditure | | | | | | |
| Personal Emoluments | 3,796,703.00 (M) | 0.00 | 0.00 | 0.00 | 0.00 | 3,796,703.00 (M) |
| Other Charges | 312,782.38 (N) | 0.00 | 0.00 (Z) | 0.00 | 0.00 | 312,782.38 (N-Z) |
| Rent and Rates | 0.00 | 0.00 | 0.00 | 425,400.00 (P) | 0.00 | 425,400.00 (P) |
| Central Items | 0.00 | 0.00 | 0.00 | 0.00 | 336,008.10 (O) | 336,008.10 (O) |
| Total Expenditure (b) | 4,109,485.38 | 0.00 | 0.00 | 425,400.00 | 336,008.10 | 4,870,893.48 (J) |
| Surplus/(Deficit) for the Year (a) - (b) | 341,896.46 | 0.00 | 0.00 | (1,800.00) | (90,237.10) | 249,859.36 (U) |
| Less: Surplus/(Deficit) of Provident Fund | (104,737.00) (R) | 0.00 | 0.00 | 0.00 | 0.00 | (104,737.00) (R) |
| Surplus/(Deficit) b/f [note (2)] | 446,633.46 | 0.00 | 0.00 | (1,800.00) | (90,237.10) | 354,596.36 |
| | 776,009.19 | 83,921.07 | 0.00 | (77,621.00) | 72,548.08 | 854,857.34 |
| Add: Refund from Government | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: Refund to Government | (55,864.00) | 0.00 | 0.00 | 0.00 | 0.00 | (55,864.00) |
| Add: Opening balance adjustments | | | | | | |
| Increasing the LSG reserve [note 5(b)] | 12,818.21 | 0.00 | 0.00 | 0.00 | 0.00 | 12,818.21 |
| 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)] | 1,179,596.86 (S1) | 83,921.07 (S2) | 0.00 | (79,421.00) | (17,689.02) | 1,166,407.91 (X) |

Notes :

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

- 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.
- 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.
- 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.
- 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.
 $S1 \text{ cannot exceed } [25\% \times (M+N - PF \text{ expenditure})] = 25\% \times (3,796,703.00 + 312,782.38 - 365,484.00) = 936,000.34$
- Per SWD's letter dated 10 October 2023 under reference SWD SF/SI/4-65/130(637) III, the following opening balance adjustments shall take
 Increasing LSG Reserve by \$12,818.21 (per item 1(a) of SWD's letter)

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

Name of NGO : The Society For Community Organization Limited

| Unit Code and Names (Note 7) | Subvented Element | Subvention Released (Note 1a) (a1) HK\$ | Reimbursement of Maternity Leave Pay(RMLP) Scheme reimbursement (Note 1b)# HK\$ | Actual Expenditure (Note 2a) (a2) HK\$ | Actual Expenditure Incurred under RMLP Scheme (Note 2b)# HK\$ | Surplus (Note 3) (b)-(a1)-(a2) HK\$ | Deficit (Note 3) (b)-(a1)-(a2) HK\$ | Deficit for the year | | Refund from (to) Government (f) HK\$ | Adjustment (Note 9) (g) HK\$ | Deficit of (Note 6) (b)-(c)+(d)-(f)-(g) HK\$ |
|--|--|--|---|--|---|--|--|--|--|--|---------------------------------------|---|
| | | | | | | | | Deficit transferred to LSG (Note 4) (c) HK\$ | Adjusted Deficit (d) = (b)-(g) HK\$ | | | |
| nnnn - xxxxxxxxxxxxxx | Dementia Supplement for Elderly with Disabilities | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Infirmity Care Supplement for the Aged Blind Persons | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Dementia Supplement for Residential Elderly Services | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Infirmity Care Supplement for Residential Elderly Services | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Dementia Supplement for Day Care Centres/Units for the Elderly | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Foster Care Allowance/ Emergency Factor Care Allowance | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | After School Care Programme - Fee Waiving Subsidy Scheme | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Temporary Financial Aid | 245,771.00 | | 336,008.10 | | | 90,237.10 | N.A. | | | | (17,689.02) |
| 5779 - Care and Support Networking Team | | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Emergency Fund | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Time-defined Subsidy Scheme for Extended Hours Service Users | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Short-term Rental Assistance | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Overnight On-site-on-call Allowance | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | NSCCP - Subsidy for Fee Reduction/Waiving | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | NSCCP - Rent and Rates | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy Programmes | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Financial Incentive Scheme for Mentors of Employees with Disabilities | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Time-defined Subsidy Scheme for Occasional Child Care Service | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Enhanced After School Care Programme - Fee Waiving Subsidy Scheme | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Navigation Scheme for Young Persons in Care Services - Operating Expenses | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Navigation Scheme for Young Persons in Care Services - Training Cost | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly | | | | | | | | | | | |
| nnnn - xxxxxxxxxxxxxx | One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities | | | | | | | | | | | |
| TOTAL | | 245,771.00 | 0.00 | 336,008.10 | 0.00 | 0.00 | 90,237.10 | 0.00 | | 0.00 | 0.00 | (17,689.02) |

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

Name of NGO : The Society For Community Organization Limited

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.

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 provident 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' MLF (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 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.
- 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.

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

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

| Unit code and name | Subvented Element | Subvention Released (Note 1) HK\$ | Actual Expenditure HK\$ | Surplus (Note 2) HK\$ | Deficit (Note 2) HK\$ |
|-------------------------------------|------------------------------|--|--|--------------------------------------|--------------------------------------|
| Unit 5779 | Private Rental (Note 3) | 423,600 | 425,400 | 0 | 1,800 |
| Care and Support Networking Team | Rates | 0 | 0 | 0 | 0 |
| | Total | <u>423,600</u> | <u>425,400</u> | <u>0</u> | <u>1,800</u> |

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 2024

Name of NGO : THE SOCIETY FOR COMMUNITY ORGANIZATION LIMITED

| | 2023-24 HK\$ | | 2022-23 HK\$ | |
|--|-----------------------------|------|-----------------------------|------|
| LSG Reserve (Note 1) as at 31st March 2024 | 1,263,517.93 | (1) | 859,930.26 | (1) |
| | <u> </u> | (BB) | <u> </u> | (AA) |

Represented by :

Investments

| | | | | |
|---|---------------------|------|-------------------|------|
| a. HKD Bank Account Balances | 1,263,517.93 | | 859,930.26 | |
| 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 | |
| | <u>1,263,517.93</u> | (BB) | <u>859,930.26</u> | (AA) |

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

Confirmed by : -



Tobias BRANDNER
Chairman

Date : 14 OCT 2024



Ho Hei Wah
NGO Head /
Head of Social Welfare Services

Date : 14 OCT 2024

Schedule for Investment
Detailed Analysis of Bonds/Notes as at 31st March 2024

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

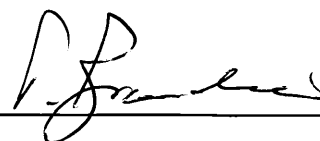
Use of the Social Welfare Development Fund (SWDF) Phase 1 funded by Lotteries Fund
for the Financial Year 2023-24Name of NGO and Code: The Society For Community Organization Limited (637)Amount of SWDF approved for the year: \$0

| 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

:

14 OCT 2024

14 OCT 2024

Notes:


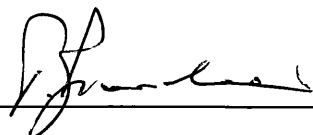
1. The Board Chairman and NGO Head should both sign on this page. If additional sheets are required, the NGO Head should initial at the bottom of each page.
2. This Form should be submitted to SWD's Finance Branch (8/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong) and copied to Subventions 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 2023-24Name 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 Wah | Tobias BRANDNER |
| Title | : | NGO Head | Board Chairperson |
| Date | : | 14 OCT 2024 | 14 OCT 2024 |

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 2023-24 | | | | (b) Outstanding Commitments as at 31 st March 2024 - 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 | fire extinguisher Air-conditioners Laptops Laptops | (\$) 1,780.00 4,880.00 19,470.00 18,860.00 | (\$) - | (\$) - | (\$) 1,780.00 4,880.00 19,470.00 18,860.00 | (\$) - | (\$) - | (\$) - | (\$) - |
| Total (Note 4) : | | | 44,990.00 | - | - | 44,990.00 | - | - | - | - |

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 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.

Statement 7

**Schedule for the Utilisation of Reserve in Holding Account (HA) for 2023-24
and the Plan of Utilisation of HA Reserve for 2024-25**

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 2024.

(A) Utilisation of HA Reserve (2023-24)

| | | \$ |
|-----|--|---------------|
| (1) | Balance as at 31 March 2023 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 [applicable to NGOs without Snapshot Staff] (please specify:) | (d) 0 |
| | Total = (b) + (c) + (d) | (e) 0 |
| (3) | Balance as at 31 March 2024 carried forward [i.e. = (a) – (e)] | (f) 83,921.07 |
| (4) | No. of Snapshot Staff (as at 1 September 2023) | 0 |

(B) Plan of Utilisation of HA Reserve (2024-25)

| | | \$ |
|-----|--|---------------|
| (1) | Balance as at 31 March 2024 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 [applicable to NGOs without Snapshot Staff] (please specify:) | (d) 0 |
| | Total = (b) + (c) + (d) | (e) 0 |
| (3) | Estimated balance as at 31 March 2025 carried forward [i.e. (a) – (e)] | (f) 83,921.07 |
| (4) | Estimated no. of Snapshot Staff (by 1 September 2024) | 0 |