Youth Outreach

協青社

Annual Financial Report for the year ended 31 March 2022

PETER CHU & CO. certified public accountants

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Review report to the Executive Committee of Youth Outreach

We have audited the financial statements of Youth Outreach ("the Association") for the year ended 31 March 2022 and have issued unqualified auditor's report thereon dated 26 October 2022.

We conducted our review of the attached Annual Financial Report on pages 2 to 11 of the Association for the year ended 31 March 2022 in accordance with Practice Note 851 "Review of the Annual Financial Reports of Non-governmental Organisations" 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 Association, on which the above audited financial statements of the Association are based.

Review conclusions

On the basis of the results of our review and having regard to the audit procedures performed by us in relation to the audit of the financial statements of the Association for the year ended 31 March 2022:

- (a) In our opinion, the Annual Financial Report has been properly prepared from the books and records of the Association; and
- (b) No matters have come to our attention during the course of our review, which cause us to believe that the Association has not:
 - Properly accounted for the receipt of Lump Sum Grant, Provident Fund, Tide-over Grant and other social welfare subventions and expenditure in respect of Funding and Services Agreement activities and support services;
 - 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;
 - Prepared the Annual Financial Report in accordance with the format and requirements set out in the LSG Manual; and
 - Employed the staff quoted in the Tide-over Grant and Provident Fund arrangements during the year ended 31 March 2022.

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

Certified Public Accountants

Hong Kong, 26 October 2022

ANNUAL FINANCIAL REPORT

NGO: Youth Outreach (Agency code:833)

(1 April 2021 to 31 March 2022)

A. INCOME 1. Lump Sum Grant	Notes	Total 2021-22 \$	Total 2020-21 \$
a. Lump Sum Grant (excluding Provident Fund)	1b	13,528,403	13,484,334
b. Provident Fund #	1c	644,509	644,509
2. Fee Income	2	270,540	284,520
3. Central Items #	3	=	137,724
4. Rent and Rates	4	533,497	380,648
5. Other Income	5	309,484	154,824
6. Interest Received	9=	18	26
TOTAL INCOME	-	15,286,451	15,086,585
B. EXPENDITURE			
1. Personal Emoluments *	6		
a. Salaries		13,206,763	12,630,782
b. Provident Fund	1c	710,113	707,800
c. Allowances	10 	0	. 0
Sub-total	6	13,916,876	13,338,582
2. Other Charges	7	1,863,327	1,586,708
3. Central Items	3	100,165	133,731
4. Rent and Rates *	4	694,292	761,703
TOTAL EXPENDITURE	8 _	16,574,660	15,820,724
C. SURPLUS/ (DEFICIT) FOR THE YEAR	8_	(1,288,209)	(734,139)

^{*} Expense included absorption of supporting overheads of the organisation

The Annual Financial Report from pages 2 to 11 have been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

Wong Siu Kee

President

Date: 26 OCT 2022

Chung Ming Tat Executive Director

Date: 26 OCT 2022

[#] Income represent gross amount of grant before deduction of payback for prior year surplus

Youth Outreach
For the Period from 1 April 2021 to 31 March 2022
Notes to the LSG Annual Financial Report

NOTES ON THE ANNUAL FINANCIAL REPORT

This Annual Financial Report relating to the years ended 31 March 2022 and 2021 do not constitute the Association's specified financial statements for those years as defined in section 436 of Hong Kong Companies Ordinance but are derived therefrom.

The Association is required to deliver its financial statements to the Registrar of Companies and has done so for the year ended 31 March 2021. The Association will file the statutory financial statements for the year ended 31 March 2022 to the Registrar of Companies.

Auditor's reports have been prepared on the specified financial statements for both years. The auditor's reports for both years:

- were not qualified;
- did not refer to any matter to which the auditor drew attention by way of emphasis without qualifying the reports; and
- did not contain a statement under section 406(2) or 407(2) or (3) of the Hong Kong Companies Ordinance.

1. Lump Sum Grant

- a. Basis of The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) preparation 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 This represents Lump Sum Grant (excluding Provident Fund) received for the year.
 (excluding Provident Fund)
- c. Provident 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 \underline{Note} $\underline{3}$.

Details are analysed below:

			6.8% and	
Providen	t Fund Contribution	Snapshot Staff	Other Posts	Total
		\$	\$	\$
Subventio	n Received	-	644,509	644,509
Provident	Fund Contribution Paid			:350 (5 1 6) (51
during	the year		(710,113)	(710,113)
Surplus/(I	Deficit) for the Year		(65,604)	(65,604)
Add:	Surplus/(Deficit) b/f	•	269,729	269,729
	Additional subvention	>		
	received for previous			
	year(s)	i=i	-	-
Less:	Refund to Government			-
Surplus/(Deficit) c/f	<u>-</u>	204,125	204,125

- 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:

Dementia Supplement for Elderly with Disabilities N/A N/A N/A Infirmary Care Supplement for the Aged Blind Person N/A N/A N/A Infirmary Care Supplement for the Aged Blind Person N/A N/A Infirmary Care Supplement for Residential Elderly Services N/A N/A N/A Dementia Supplement for Residential Elderly Services N/A N/A N/A Dementia Supplement for Day Care Centres/units for the Elderly N/A N/A Dementia Supplement for Day Care Centres/units for the Elderly N/A N/A N/A Poster Care Allowance N/A N/A N/A After School Care Programme - Fee Waiving Subsidy Scheme N/A N/A N/A Emporary Financial Aid N/A N/A Emporary Financial Aid N/A N/A Emporary Financial Aid N/A N/A N/A Time-defined Subsidy Scheme for Extended Hours Service Users N/A N/A N/A Time-defined Subsidy Scheme for Child Care Supervisors N/A N/A N/A Time-defined Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services Short-term Rental Assistance N/A		2021-22	2020-21
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Physical Disabilities Time-defined Subsidy Scheme for Occasional Child Care Services N/A N/A Enhanced After School Care Programme - Fee Waiving Subsidy Scheme Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost N/A N/A Expenses Navigation Scheme for Young Persons in Care Services - Training Cost N/A Orant under the Pilot Scheme on On-site Pre-school Rehabilitation N/A Services One-off Subsidy for Enhanced Provision of Visiting Medical Officer One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in Pilot Scheme on COVID-19	Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme Navigation Scheme for Young Persons in Care Services - Operating Navigation Scheme for Young Persons in Care Services - Operating Navigation Scheme for Young Persons in Care Services - Training Cost N/A N/A Grant under the Pilot Scheme on On-site Pre-school Rehabilitation N/A Services One-off Subsidy for Enhanced Provision of Visiting Medical Officer N/A N/A Ore-off Subsidy for Enhanced Provision of Visiting Medical N/A N/A Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in - 137,724 respect of COVID-19		N/A	N/A
Scheme Navigation Scheme for Young Persons in Care Services - Operating Expenses Navigation Scheme for Young Persons in Care Services - Training Cost N/A N/A Grant under the Pilot Scheme on On-site Pre-school Rehabilitation N/A Services One-off Subsidy for Enhanced Provision of Visiting Medical Officer One-off Subsidy for Enhanced Provision of Visiting Medical One-off Subsidy for Enhanced Provision of Visiting Medical N/A N/A Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	Time-defined Subsidy Scheme for Occasional Child Care Services	N/A	N/A
Expenses Navigation Scheme for Young Persons in Care Services - Training Cost N/A N/A Grant under the Pilot Scheme on On-site Pre-school Rehabilitation N/A Services One-off Subsidy for Enhanced Provision of Visiting Medical Officer N/A N/A N/A N/A Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		N/A	N/A
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation N/A N/A N/A N/A N/A N/A N/A N/		N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Officer One-off Subsidy for Enhanced Provision of Visiting Medical One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	Navigation Scheme for Young Persons in Care Services - Training Cost	N/A	N/A
for Residential Care Homes for the Elderly One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		N/A	N/A
Practitioner Scheme for Residential Care Homes for the Persons with Disabilities Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		N/A	N/A
Elderly (MOSTE) Child Care Training for Grand parents Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	Practitioner Scheme for Residential Care Homes for the Persons with	N/A	N/A
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19		N/A	N/A
Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease associated with a Novel Infectious Agent Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	Child Care Training for Grand parents	N/A	N/A
respect of COVID-19	Special Grant on Manpower Support for Residential and Home-based Care Service Units in respect of the Severe Respiratory Disease	-	-
Total - 137,724		·	137,724
	Total		137,724

	2021-22	2020-21
b. Expenditure	\$	\$
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmary Care Supplement for the Aged Blind Person Dementia Supplement for Residential Elderly Services	N/A N/A	N/A N/A
Infirmary Care Supplement for Residential Elderly Services	N/A	N/A N/A
Dementia Supplement for Day Care Centres/units for the Elderly	N/A	N/A
Foster Care Allowance/Emergency Foster Care Allowance	N/A	N/A
After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Temporary Financial Aid	N/A	N/A
Emergency Fund	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Training Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services	N/A	N/A
Short-term Rental Assistance	N/A	N/A
Allowances for Specific Services Arising from the Implementation of	N/A	N/A
the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Neighbourhood Support Child Care Project (NSCCP) – Contract Subsidy	N/A	N/A
NSCCP - Subsidy for Fee Reduction/waiving	N/A	N/A
NSCCP - Subsidy for Incentive Payment	N/A	N/A
NSCCP - Rent and Rates	N/A	N/A
Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes	N/A	N/A
Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services	N/A	N/A
Financial Incentive Scheme for Mentors of Employees with Disabilities	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities	N/A	N/A
Time-defined Subsidy Scheme for Occasional Child Care Services	N/A	N/A
Enhanced After School Care Programme - Fee Waiving Subsidy Scheme	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Operating Expenses	N/A	N/A
Navigation Scheme for Young Persons in Care Services - Training Cost	N/A	N/A
Grant under the Pilot Scheme on On-site Pre-school Rehabilitation Services	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Officer for Residential Care Homes for the Elderly	N/A	N/A
One-off Subsidy for Enhanced Provision of Visiting Medical Practitioner Scheme for Residential Care Homes for the Persons with Disabilities	N/A	N/A
Pilot Scheme on Multi-disciplinary Outreaching Support Teams for the Elderly (MOSTE)	N/A	N/A
Child Care Training for Grand parents	N/A	N/A
Special Grant on Manpower Support for Residential and Home-based	÷.	
Care Service Units in respect of the Severe Respiratory Disease		\$
associated with a Novel Infectious Agent		
Special Allowance for Staff of Subvented Residential Service Units in respect of COVID-19	100,165	133,731
Total	100,165	133,731

- **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 <u>not</u> 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 <u>not</u> 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:

	2021-22	2020-21
Other Income	\$	\$
(a) Fees and charges for services incidental to the operation of		
subvented services	309,484	154,824
(b) Others		-
Total	309,484	154,824

6. Personal Emoluments

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

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

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

7. Other Charges

The breakdown on Other Charges is as follows:

Other Charges	2021-22	2020-21
	\$	\$
(a) Utilities	383,692	316,959
(b) Food	220,004	165,997
(c) Administrative Expenses	65,181	61,444
(d) Stores and Equipment	104,214	53,122
(e) Repair and Maintenance	46,792	55,524
(f) Special Allowances	· · · · · · · · · · · · · · · · · · ·	
(g) Programme Expenses	871,965	762,087
(h) Transportation and Travelling	10,340	10,937
(i) Insurance	159,251	154,711
(j) Miscellaneous	1,888	5,927
Total	1,863,327	1,586,708

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

Crant (LSG) Rates* Items* Total					
Lump Sum Grant		Lump Sum	Rent and	Central	
Lump Sum Grant 14,172,912 -		Grant (LSG)	Rates*	Items*	Total
Fee Income Other Income 309,484 309,484		8			
Other Income Interest Received (Note(1))		C 5	-	-	Ø
Interest Received (Note(1)) Rent and Rates Central Items 14,752,954 14,752,954 15,33,497 15,286,451 Expenditure Personal Emoluments Other Charges Rent and Rates Central Items 13,916,876 Other Charges Rent and Rates Central Items 13,916,876 Other Charges Rent and Rates Central Items 13,916,876 Other Charges Rent and Rates Central Items 15,780,203 Central Items 15,780,203 Central Items 15,780,203 Central Items 165,604) Control Expenditure (b) 15,780,203 Central Items 165,604) Control Expenditure (b) Cont	And the rest of the control of the c	0.0000000000000000000000000000000000000		-	
Rent and Rates -		309,484		(-)	309,484
Central Items	2 2 26	18	-	-	
Total Income (a)	Per 1971 1983 24 TO SERVE TO S	-	533,497	 .	533,497
13,916,876 - 13,916,876 - 13,916,876 1,863,327 - 1,863,327 - 100,165 100,1	Central Items	-	-	-	•
Personal Emoluments Other Charges Rent and Rates Central Items 13,916,876	Total Income (a)	14,752,954	533,497	-	15,286,451
Personal Emoluments Other Charges Rent and Rates Central Items 13,916,876	Expenditure				
Other Charges Rent and Rates Central Items 1,863,327 - 694,292 - 100,165 100,165 Total Expenditure (b) 15,780,203 694,292 100,165 100,165 Total Expenditure (b) 15,780,203 694,292 100,165 16,574,660 (1,027,249) (65,604) (65,604) (100,165) (1,288,209) (65,604) (65,604) (961,645) (160,795) (100,165) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,605) (1,222,	-	13,916,876	-	_	13,916,876
Rent and Rates - 694,292 - 694,292 100,165 100,165 Total Expenditure (b) 15,780,203 694,292 100,165 16,574,660 Surplus/(Deficit) for the Year (a) - (b) (1,027,249) (160,795) (100,165) (1,288,209) (65,604) Surplus/(Deficit) of Provident Fund (961,645) (160,795) (100,165) (1,222,605) (65,604) Surplus/(Deficit) b/f (Note(2)) 965,450 (2,015,838) 3,993 (1,046,395) (2,176,633) (96,172) (2,269,000) Add: Refund from Government - 293,088 - 293,088 Less: Refund to Government (Note (5)) - (3,993) (3,993) (3,993) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	Other Charges			-	
Central Items		-	694,292	-	
Total Expenditure (b) 15,780,203 694,292 100,165 16,574,660		_	-	100.165	50 000
Surplus/(Deficit) for the Year (a) - (b) (1,027,249) (160,795) (100,165) (1,288,209) (65,604) (65,604) (65,604) (65,604) (65,604) (65,604) (160,795) (100,165) (1,222,605) (100,165) (1,222,605) (1,046,395) (1,046,395) (2,176,633) (2,176,633) (2,176,633) (2,176,633) (2,269,000)	2.3.10 0			100,100	100,100
Class: Surplus/(Deficit) of Provident Fund (65,604) (65,604) (65,604) (65,604)	Total Expenditure (b)	15,780,203	694,292	100,165	16,574,660
Class: Surplus/(Deficit) of Provident Fund (65,604) (65,604) (65,604) (65,604)	Surplus/(Deficit) for the Year (a) - (b)	(1.027.249)	(160,795)	(100.165)	(1.288.209)
(961,645) (160,795) (100,165) (1,222,605) (961,645) (2,015,838) (1,046,395) (1		A MANUSANTILITA SECULDADOSA	(===,,,==)	(,)	
Surplus/(Deficit) b/f (Note(2)) 965,450 (2,015,838) 3,993 (1,046,395) 3,805 (2,176,633) (96,172) (2,269,000) Add: Refund from Government - 293,088 - 293,088 Less: Refund to Government (Note (5)) - - (3,993) (3,993) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3)) - <t< td=""><td></td><td>(,)</td><td></td><td></td><td>(00,001)</td></t<>		(,)			(00,001)
Surplus/(Deficit) b/f (Note(2)) 965,450 (2,015,838) 3,993 (1,046,395) 3,805 (2,176,633) (96,172) (2,269,000) Add: Refund from Government - 293,088 - 293,088 Less: Refund to Government (Note (5)) - - (3,993) (3,993) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3)) - <t< td=""><td></td><td>(961,645)</td><td>(160,795)</td><td>(100,165)</td><td>(1,222,605)</td></t<>		(961,645)	(160,795)	(100,165)	(1,222,605)
3,805 (2,176,633) (96,172) (2,269,000) Add: Refund from Government - 293,088 - 293,088 Less: Refund to Government (Note (5)) - (3,993) (3,993) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	Surplus/(Deficit) b/f (Note(2))	965.450			
Add: Refund from Government - 293,088 - 293,088 Less: Refund to Government (Note (5)) - (3,993) (3,993) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	()				
Less: Refund to Government (Note (5)) Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3)) (3,993) (3,993)					, , , , ,
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	Add: Refund from Government	-	293,088	·	293,088
the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	Less: Refund to Government (Note (5))	Ħ.	=	(3,993)	(3,993)
Supplement and Infirmary Care Supplementary (Note (3))	[2] [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	I	-	-	-
Surplus/ (Deficit) c/f (Note (4)) 3,805 (1,883,545) (100,165) (1,979,905)	Supplement and Infirmary Care				
5,803 (1,883,343) (100,165) (1,979,905)	Surplus/ (Deficit) c/f (Note (4))	2 905	(1 992 545)	(100 165)	(1.070.005)
	out plus (Deficit) of (10te (4))	3,003	(1,003,343)	(100,103)	(1,9/9,903)

Notes:

- * These are covered by separate assessments and subject to adjustments, if any.
- (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 Lump Sum Grant Surplus b/f from previous years (including holding account) and all interest received in previous years should be 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 reserve (i.e. S), less LSG Reserve kept in the holding account, will be capped at 25% of the NGO's operating expenditure (excluding Provident Fund expenditure) for the year.
- (5) A Claw-back of HK\$293,088 for Rent and Rates Subvention Surpluses 2019-2020 was over-refunded to SWD in 2020/21 and was paid back by SWD during this year.

Schedule for Central Items
Analysis of Subvention and Expenditure for the Period from 1 April 2021 to 31 March 2022

Name of NGO: YOUTH OUTREACH (Agency Code: 833)

		Subvention	Actual			Deficit for the Year		Surplus	Refund	Surplus
Unit Code and Name/		Released	Expenditure	Surplus	Deficit	Deficit transferred	Adjusted	p/f	to	c/f
Remittance Advice No.	Subvented Element	(Note 1)	(Note 2)	(Note 3)	(Note 3)	to LSG (Note 4)	Deficit	(Note 5)	Government	(Note 6)
(voice /)				(a)	(a)	(c)	(a) = (b)	(e)	(1)	(g)=(e)+(a)-(a)-(b)
		69	69	so.	so.	9	se.	10		
nnnn - xxxxxxxxxx	Dementia Supplement for Elderly with Disabilities					N.A.		Y.Y	N.A.	N.A.
nnnn - xxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons					N.A.		Z.A.	N.A.	N.A.
nnnn - xxxxxxxxxxx	Dementia Supplement for Residential Elderly Services					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Dementia Supplement for Day Care Centres/Units for the Elderly					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Foster Care Allowance / Emergency Foster Care Allowance					N.A.		Z.A.	N.A.	N.A.
nnnn - xxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Temporary Financial Aid					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Emergency Fund					N.A.	,	Z.A.	N.A.	N.A.
nnnn - xxxxxxxxxxx	Time-defined Subsidy Scheme for Extended Hours Service Users					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxx	Training Subsidy under Training Scheme for Child Care					N.A.		N.A.	N.A.	N.A.
	Supervisors and Special Child Care Workers in Pre-school									
	Rehabilitation Services							Đ		
nnnn - xxxxxxxxxx	Short-term Rental Assistance					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Overnight On-site-on-call Allowance					N.A.		Z.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract					N.A.		N.A.	N.A.	N.A.
	Subsidy									
nnnn - xxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	NSCCP - Subsidy for Incentive Payment					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	NSCCP - Rent and Rates					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational			- (1-		N.A.		N.A.	N.A.	N.A.
	Therapy and Physiotherapy programmes									
nnnn - xxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List					N.A.		N.A.	Z.A.	N.A.
XXXXXXXXXXXX - uuuu	Financial Incentive Scheme for Mentors of Employees with					A		ø Z	۷ 2	۷ 2
	Disabilities					•				
nnnn - xxxxxxxxxx	Cash Subsidy for Integrated Support Service for Persons with					N.A.		N.A.	N.A.	N.A.
	Severe Physical Disabilities									
nnnn - xxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care					N.A.		Z.A	N.A.	N.A.
nnnn - xxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy					N.A.		N.A.	N.A.	N.A.
	Scheme									
nnnn - xxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services -					NA		N.A.	N.A.	N.A.
AAAAAAAAAA - uuuu	Operating Expenses Navigation Scheme for Young Dersons in Care Services					7		2	V	V
THIRT - VYYYYYYYYY	Training Cost	(No.				N.A.	101	Y.Y.	. Y.	Ċ
	-	-		-	•	_	-			

		Subvention	Actual			Deficit for the Year		Surplus	Refund	Surplus
Unit Code and Name/		Released	Expenditure	Surplus	Deficit	Deficit transferred	Adjusted	J/q	to	c/f
Remittance Advice No.	Subvented Element	(Note 1)	(Note 2)	(Note 3)	(Note 3)	to LSG (Note 4)	Deficit	(Note 5)	Government	(Note 6)
(Note 7)			CE .	(a)	(p)	(c)	(q) = (p) - (c)	(e)	(f)	(g)=(c)+(a)-(f)
nnnn - xxxxxxxxxx	Grant under the Pilot Scheme on On-site Pre-school					N.A.		N.A.	N.A.	N.A.
	Rehabilitation Services									
nnnn - xxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical					N.A.		N.A.	N.A.	N.A.
	Officer for Residential Care Homes for the Elderly									
nnnn - xxxxxxxxxxx	One-off Subsidy for Enhanced Provision of Visiting Medical					N.A.		N.A.	N.A.	N.A.
	Practitioner Scheme for Residential Care Homes for the Persons									
	with Disabilities									
nnnn - xxxxxxxxxx	Pilot Scheme on Multi-disciplinary Outreaching Support Teams					N.A.		N.A.	N.A.	N.A.
	for the Elderly (MOSTE)									
nnnn - xxxxxxxxxx	Project on Child Care Training for Grandparents - Contract					N.A.		N.A.	N.A.	N.A.
nnnn - xxxxxxxxxx	Project on Child Care Training for Grandparents - Subsidy for					N.A.		N.A.	N.A.	N.A.
	Fee Reduction/Waiving	æ								
0833 Youth Outreach -	Special Allowance for Staff of Subvented Residential Care							3,993	(3,993)	3
4286564	Service Units in respect of COVID-19									
0833 Youth Outreach	原址檢疫津貼	ì	14,000	(10)	(14,000)	N.A.	(14,000)	1		(14,000)
0833 Youth Outreach	社署疫情特別津貼	Ĭ	40,600	1	(40,600)	N.A.	(40,600)	į		(40,600)
0833 Youth Outreach	原址檢疫/隔離住宿服務津貼	i	43,157	1:	(43,157)	N.A.	(43,157)	•	I)	(43,157)
0833 Youth Outreach	人手支援特別津貼- 照願強制檢疫兒童	Ť	2,408	31	(2,408)	N.A.	(2,408)	1	4■ 00	(2,408)
TOTAL		Î	(100,165)	3	(100,165)	N.A.	(100,165)	3,993	(3,993)	(100,165)

- 1. The figures for the whole financial year are extracted from the paylist for March (Final) or remittance advice(s) issued by the Treasury 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 SWD's letter ref. (33) in SWD/S/104/2 Pt. 18 dated 4 March 2020.
- (i) Dementia Supplement for Elderly with Disabilities
- (ii) Infirmary Care Supplement for the Aged Blind Persons(iii) Dementia Supplement for Residential Elderly Services(iv) Infirmary Care Supplement for Residential Elderly services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.

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- "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 paylist 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

Subvention and Expenditure for the period from 1 April 2021 to 31 March 2022 Name of Agency: Youth Outreach

Unit Code and Name		Subvention Released (Note 1)	Actual Expenditure	Surplus/ (Deficit) (Note 2)
5790 Residential Crisis Center	Rent (Note 3): Government Rent (21/22) Building management fee (21/22)	31,261	48,017 569,705	(16,756) (569,705)
	Other Rental Items (21/22)	445,937	-	445,937
	Total	477,198	617,722	(140,524)
	Rates (21/22)	56,299	76,570	(20,271)
	Total	56,299	76,570	(20,271)
	Grand Total	533,497	694,292	(160,795)

Notes:

- 1. The figures are extracted from the paylist for March plus subvention released in late March of the financial year. Reimbursement for rent and rates relating to previous financial years (i.e. back payments) are not 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 31 March 2022

Agency: Youth Outreach (Agency code: 833)

	2021-22 HK\$	2020-21 HK\$
LSG Reserve as at 31 March	3,805	965,450
Represented by:		
Investments		
a. HKD Bank Account Balances	3,805	965,450
b. HKD 24-hour Call Deposits	=	-
c. HKD Fixed Deposits	=	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	3,805	965,450

Note: The investments should be reported at historical cost.

Confirmed by:-

Wong Siu Kee

President

Date: 26 OCT 2022

Chung Ming Tat Executive Director

Date: 26 OCT 2022