

# Youth Outreach

協青社

Annual Financial Report

for the year ended 31 March 2024

## Independent Auditor's Assurance Report

### To the Executive Committee of Youth Outreach ("the Association")

We have audited the financial statements of the Association for the year ended 31 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 15 October 2024.

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") on pages 3 to 11 of the Association for the year ended 31 March 2024.

#### *Responsibilities of the Executive Committee*

In relation to this report, the Executive Committee are responsible for ensuring the AFR of the Association for the year ended 31 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 Association 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 Responsibility*

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 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 might 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 PN 851 (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 Association 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 Association for the year ended 31 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 Association 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 Association 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.



*Certified Public Accountants*

Hong Kong, 15 October 2024

# ANNUAL FINANCIAL REPORT

**NGO: Youth Outreach (Agency code :833)**

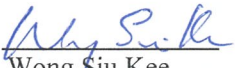
**(1 April 2023 to 31 March 2024)**

	Notes	2023-24 \$	2022-23 \$
<b>A. INCOME</b>			
1. Lump Sum Grant			
a. Lump Sum Grant (excluding Provident Fund)	1b	14,187,895	13,663,789
b. Provident Fund #	1c	684,428	654,016
2. Fee Income	2	331,580	279,290
3. Central Items #	3	-	-
4. Rent and Rates	4	533,497	533,497
5. Other Income	5	245,846	986,830
6. Interest Received		1,059	3,585
<b>TOTAL INCOME</b>		<b>15,984,305</b>	<b>16,121,007</b>
<b>B. EXPENDITURE</b>			
1. Personal Emoluments *	6		
a. Salaries		14,056,513	14,030,171
b. Provident Fund	1c	520,834	734,483
c. Allowances		-	-
Sub-total	6	14,577,347	14,764,654
2. Other Charges	7	1,957,554	1,862,384
3. Central Items	3	-	-
4. Rent and Rates *	4	567,394	808,982
<b>TOTAL EXPENDITURE</b>	8	<b>17,102,295</b>	<b>17,436,020</b>
<b>DEFICIT FOR THE YEAR</b>	8	<b>(1,117,990)</b>	<b>(1,315,013)</b>

\* Expense included absorption of supporting overheads of the organisation

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

The Annual Financial Report from pages 3 to 11 have been prepared in accordance with the requirements as set out in the Lump Sum Grant Manual.

  
Wong Siu Kee  
President  
Date: 15 OCT 2024

  
Chung Ming Tat  
Executive Director  
Date: 15 OCT 2024

## Youth Outreach

### For the Period from 1 April 2023 to 31 March 2024

### Notes to the LSG Annual Financial Report

This Annual Financial Report relating to the years ended 31 March 2024 and 2023 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 2023. The Association will file the statutory financial statements for the year ended 31 March 2024 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 preparation The Annual Financial Report (AFR) is prepared in respect of all Funding and Service Agreement (FSA) services (including support services to FSA services) funded by the Social Welfare Department under the Lump Sum Grant Subvention System. AFR is prepared **on cash basis**, that is, income is recognised upon receipt of cash and expenditure is recognised when expenses are paid. **Non-cash items** such as depreciation, provisions and accruals **have not been included** in the AFR.

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

- c. Provident Fund This is Provident Fund received and contributed during the year.  
Snapshot Staff are defined as those staff occupying recognised or holding against subvented posts as at 1 April 2000.  
6.8% and other posts represent those staff that are employed after 1 April 2000.  
The Provident Fund received and contributed for staff under the Central Items which are separately included as part of the income and expenditure of the relevant items have been shown under **Note 3**.

Details are analysed below:

<b><u>Provident Fund Contribution</u></b>		<b>Snapshot Staff</b>	<b>6.8% and Other Posts</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Subvention Received		-	684,428	684,428
Provident Fund Contribution Paid during the year		-	(520,834)	(520,834)
Surplus for the Year		-	163,594	163,594
<b><u>Add:</u></b>	Surplus b/f	-	123,658	123,658
	Additional subvention received for	-	-	-
<b><u>Less:</u></b>	Refund to Government	-	-	-
<b>Surplus c/f</b>		<b>-</b>	<b>287,252</b>	<b>287,252</b>

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

3. Central Items These are subvented service activities which are not included in LSG and are subject to their own procedures as set out in other SWD's papers and correspondence with the NGOs. The 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:

**Youth Outreach**  
**For the Period from 1 April 2023 to 31 March 2024**  
**Notes to the LSG Annual Financial Report**

	2023-24	2022-23
a. Income	\$	\$
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Persons	N/A	N/A
Dementia Supplement for Residential Elderly Services	N/A	N/A
Infirmity Care Supplement for Residential Elderly Services	N/A	N/A
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance	N/A	N/A
After School Care Programme – Fee Waiving Subsidy Scheme	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
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
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
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts - salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts –other charges	N/A	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	N/A	N/A
ASCP(PC) Fee Subsidy	N/A	N/A
ASCP(PC) Rent and Rates	N/A	N/A
Time-defined Service Contract of Social Work Service for Pre-primary		
- Allocation	N/A	N/A
- Rent and Rates	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)	N/A	N/A
Travelling Subsidy of the designated Hotline for Carer Support (Carer Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	N/A	N/A
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	N/A	N/A
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	N/A	N/A
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	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team^	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users^	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners^	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 Service^	N/A	N/A
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**Youth Outreach**  
**For the Period from 1 April 2023 to 31 March 2024**  
**Notes to the LSG Annual Financial Report**

	2023-24	2022-23
	\$	\$
b. Expenditure		
Dementia Supplement for Elderly with Disabilities	N/A	N/A
Infirmity Care Supplement for the Aged Blind Persons	N/A	N/A
Dementia Supplement for Residential Elderly Services	N/A	N/A
Infirmity Care Supplement for Residential Elderly Services	N/A	N/A
Foster Care Allowance/ One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance		
	N/A	N/A
After School Care Programme – Fee Waiving Subsidy Scheme	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
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
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
Subsidy for Enhanced Support for Ethnic Minority Children in Special Care	N/A	N/A
Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres		
	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – salary and provident fund	N/A	N/A
Time-defined Allocation of Ethnic Minority District Ambassador Posts – other charges	N/A	N/A
Short-term Food Assistance Service Teams – Food Cost	N/A	N/A
Siu Lam Integrated Rehabilitation Services Complex – Management & Maintenance Cost for Common Area	N/A	N/A
After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy	N/A	N/A
ASCP(PC) Fee Subsidy	N/A	N/A
ASCP(PC) Rent and Rates	N/A	N/A
Time-defined Service Contract of Social Work Service for Pre-primary		
- Allocation	N/A	N/A
- Rent and Rates	N/A	N/A
Allowances for Specific Services Arising from the Implementation of the Minimum Wage Ordinance (Overnight On-site-on-call Allowance)		
Travelling Subsidy of the designated Hotline for Carer Support (Carer Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities	N/A	N/A
	N/A	N/A
Special Grant for Providing Temporary Accommodation for Services Users of SAHK LOHAS Garden at Cheung Muk Tau Holiday Centre for the Elderly	N/A	N/A
Special Grant for Temporary Relocation of Service Users of SAHK LOHAS Garden to Cheung Muk Tau Holiday Centre	N/A	N/A
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		
	N/A	N/A
Temporary Financial Aid under Care and Support Networking Team – other	N/A	N/A
Emergency Fund for NGOs operating Integrated Services Team for Street	N/A	N/A
Time-defined Subsidy Scheme for Extended Hours Service Users	N/A	N/A
Short-term Rental Assistance for Discharged Prisoners	N/A	N/A
Cash Subsidy for Integrated Support Services for Persons with Severe Physical Disabilities		
Time-defined Subsidy Scheme for Occasional Child Care Service		
	-	-

## Youth Outreach

For the Period from 1 April 2023 to 31 March 2024

### Notes to the LSG Annual Financial Report

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

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

The breakdown on Other Income is as follows:

	2023-24	2022-23
Other Income	\$	\$
(a) Donation	9,093	18,197
(b) Sponsorship	236,693	177,690
(c) Special allowance for staff of subvented residential service units in respect of COVID-19	-	790,943
(d) Miscellaneous income	60	-
<b>Total</b>	<b>245,846</b>	<b>986,830</b>

## 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	2023-24	2022-23
	\$	\$
(a) Utilities	523,642	409,871
(b) Food	265,990	287,942
(c) Administrative Expenses	130,509	88,165
(d) Stores and Equipment	-	9,609
(e) Repair and Maintenance	74,185	47,907
(f) Special Allowances	-	-
(g) Programme Expenses	734,675	717,210
(h) Transportation and Travelling	7,785	12,883
(i) Insurance	164,989	189,161
(j) Miscellaneous expenses	55,779	99,636
<b>Total</b>	<b>1,957,554</b>	<b>1,862,384</b>



**Youth Outreach**  
**For the Period from 1 April 2023 to 31 March 2024**  
**Notes to the LSG Annual Financial Report**

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

	Lump Sum Grant (LSG)	Rent and Rates*	Central Items*	Total
	\$	\$	\$	\$
<b>Income</b>				
Lump Sum Grant	14,872,323	-	-	14,872,323
Fee Income	331,580	-	-	331,580
Other Income	245,846	-	-	245,846
Interest Received (Note(1))	1,059	-	-	1,059
Rent and Rates	-	533,497	-	533,497
Central Items	-	-	-	-
<b>Total Income (a)</b>	<b>15,450,808</b>	<b>533,497</b>	<b>-</b>	<b>15,984,305</b>
<b>Expenditure</b>				
Personal Emoluments	14,577,347	-	-	14,577,347
Other Charges	1,957,554	-	-	1,957,554
Rent and Rates	-	567,394	-	567,394
Central Items	-	-	-	-
<b>Total Expenditure (b)</b>	<b>16,534,901</b>	<b>567,394</b>	<b>-</b>	<b>17,102,295</b>
<b>Deficit for the Year (a) - (b)</b>	<b>(1,084,093)</b>	<b>(33,897)</b>	<b>-</b>	<b>(1,117,990)</b>
<u>Less:</u> Surplus of Provident Fund	163,594	-	-	163,594
	(1,247,687)	(33,897)	-	(1,281,584)
<b>Deficit b/f (Note(2))</b>	<b>-</b>	<b>(2,159,030)</b>	<b>-</b>	<b>(2,159,030)</b>
	(1,247,687)	(2,192,927)	-	(3,440,614)
<u>Add:</u> Refund from Government	-	-	-	-
<u>Add:</u> Deficit absorbed by the NGO	1,247,687	-	-	1,247,687
<u>Less:</u> Refund to Government	-	-	-	-
Transfer from LSG Reserve to cover the salary adjustment for Dementia Supplement and Infirmary Care Supplementary (Note (3))	-	-	-	-
<b>Deficit c/f (Note (4))</b>	<b>-</b>	<b>(2,192,927)</b>	<b>-</b>	<b>(2,192,927)</b>

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.

**Schedule for Central Items**  
**Analysis of Subvention and Expenditure for the Period from 1 April 2023 to 31 March 2024**  
**Name Of Ngo : Youth Outreach (Agency Code: 833)**

Annex 1

Unit Code and Name/ Remittance Advice No. (Note 7)	Subvented Element	Subvention Released (Note 1a) (a1)	Actual Expenditure (Note 2a) (a2)	Surplus (Note 3) (a) = (a1) - (a2)	Deficit for the Year			Surplus left (Note 5) (e)	Refund from (b) Government (f)	Adjustment (Note 9) (g)	Surplus off (Note 6) (h) = (e) + (f) - (g) + (i) - (g)
					Deficit (Note 3) (b) = (a1) - (a2)	Deficit transferred to LSG (Note 4) (c)	Adjusted Deficit (d) = (b) - (c)				
nnnn - xxxxxxxxxxxxxx	Dementia Supplement for Elderly with Disabilities	\$	\$	\$	\$	\$	\$	\$		\$	\$
nnnn - xxxxxxxxxxxxxx	Infirmary Care Supplement for the Aged Blind Persons					N.A.		N.A.	N.A.*		N.A.
nnnn - xxxxxxxxxxxxxx	Dementia Supplement for Residential Elderly Services					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Infirmary Care Supplement for Residential Elderly Services					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Foster Care Allowance / One-off Special Allowance for Foster Children to Safeguard the Foster Children from the Coronavirus Disease / Emergency Foster Care Allowance					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	After School Care Programme - Fee Waiving Subsidy Scheme					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Temporary Financial Aid under Care and Support Networking Team*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Emergency Fund for NGOs operating Integrated Services Team for Street Sleepers*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Subsidy Scheme for Extended Home Service Users*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Trainee Subsidy under Training Scheme for Child Care Supervisors and Special Child Care Workers in Pre-school Rehabilitation Services					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Short-term Rental Assistance for Discharged Prisoners and Enhanced Employment Service*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Allowances for Specific Services arising from the Implementation of Minimum Wage Ordinance for Overnight On-site-on-call Allowance					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Neighbourhood Support Child Care Project (NSCCP) - Contract Subsidy					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	NSCCP - Subsidy for Fee Reduction/Waiving					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	NSCCP - Subsidy for Incentive Payment					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	NSCCP - Rent and Rates					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Training Sponsorship Scheme for Master in Occupational Therapy and Physiotherapy programmes					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Training Subsidy Programme for Children on the Waiting List for Subvented Pre-school Rehabilitation Services					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Financial Incentive Scheme for Mentors of Employees with Disabilities					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Cash Subsidy for Interrelated Support Service for Persons with Severe Physical Disabilities*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Time-defined Subsidy Scheme for Occasional Child Care Service*					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Enhanced After School Care Programme - Fee Waiving Subsidy Scheme					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Operating Expenses					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Navigation Scheme for Young Persons in Care Services - Training Cost					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Special Care Centre					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Subsidy for Enhanced Support for Ethnic Minority Children in Early Education and Training Centres					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (A) Salary and Mandatory Provident Fund					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Time-defined Allocation of Ethnic Minority District Ambassador Posts - Central Item (B) Other Charges					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Short-term Food Assistance Service Teams (STFASTs) - Food Cost					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Siu Lam Integrated Rehabilitation Services Complex					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	- Management & Maintenance Cost for Common Area					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	After School Care Programme for Pre-primary Children [ASCP(PC)] Contract Subsidy					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	ASCP(PC) Fee Subsidy					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	ASCP(PC) Rent and Rates					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Time-defined Service Contract of Social Work Service for Pre-primary Institutions					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	- Allocation					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Travelling Subsidy of the designated Hotline for Carer Support (Carer Hotline)					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Pilot Scheme on Training to Foreign Domestic Helpers in Care for Persons with Disabilities					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Special Grant for Providing Temporary Accommodation for Services Users of SAHJ LOKHAS Garden at Cheung Mak Tau Holiday Centre for the Elderly					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	Special Grant for Temporary Relocation of Service Users of SAHJ LOKHAS Garden to Cheung Mak Tau Holiday Centre					N.A.		N.A.	N.A.		N.A.
nnnn - xxxxxxxxxxxxxx	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					N.A.		N.A.	N.A.		N.A.
<b>TOTAL</b>											

\* Any difference arising from the RMLP Scheme reimbursement received (see Note 1(b) below) and the corresponding expenditure under RMLP Scheme (see Note 3(b) below) will be assessed separately.

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

**Notes:**

- 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.
- 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 3(b) below).
- Actual expenditure represents the total expenditure incurred including provision fund for the respective services after netting off (i) programme income and (ii) expenditure under RMLP Scheme mentioned in Note 2(b) below, if any.
- This amount represents the additional four weeks' M/LP (i.e. the 11th to 14th weeks) paid to the employee out of the corresponding allocation.
- Surplus/Deficit for each element represents the difference between subvention released and actual expenditure.
- Deficit i.e. 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.
  - Dementia Supplement for Elderly with Disabilities
  - Infirmary Care Supplement for the Aged Blind Persons
  - Dementia Supplement for Residential Elderly Services
  - Infirmary Care Supplement for Residential Elderly Services
- "Surplus brought forward (b/f)" means surplus, if any, arising from operations in previous years.
- "Surplus carried forward (c/f)" means surplus brought forward less refund to Government plus surplus, if any, arising from operations in current year.
- Unit code and name / remittance advice no. are extracted from the payroll from SWD and remittance advice from the Treasury respectively.
- 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.
- For ASCP/ Enhanced ASCP, the adjustment includes the amount of expenditure over/understated in previous year(s) after taking into account the actual claw-back amount(s) per SWD's allocation letter(s), if any.

**Annex 2**

**Schedule for Rent and rates**

**Analysis Subvention and Expenditure for the period from 1 April 2023 to 31 March 2024**

**Name Of Ngo : Youth Outreach (Agency Code: 833)**

Unit Code and Name		Subvention Released (Note 1)	Actual Expenditure	Deficit (Note 2)
5790 Residential Crisis Center	Rent (Note 3):			
	Government Rent (23/24)	31,261	47,651	(16,390)
	Building management fee (23/24)	-	440,816	(440,816)
	Other Rental Items (23/24)	445,937	-	445,937
	Total	477,198	488,467	(11,269)
	Rates (23/24)	56,299	78,927	(22,628)
	Total	56,299	78,927	(22,628)
	Grand Total	533,497	567,394	(33,897)

**Notes:**

1. The figures are 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 years (i.e. back payments) are not included.
2. 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.

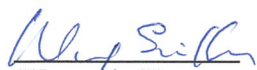
**Schedule for Investment**  
**Analysis of Investment as at 31 March 2024**

**Agency: Youth Outreach (Agency code :833)**

	2023-24 \$	2022-23 \$
<b>LSG Reserve as at 31 March</b>	-	-
<b>Represented by :</b>		
<b>Investments</b>		
a. HKD Bank Account Balances	-	-
b. HKD 24-hour Call Deposits	-	-
c. HKD Fixed Deposits	-	-
d. HKD Certificate of Deposits	-	-
e. HKD Bonds (see appendix for breakdown)	-	-
	-	-

Note: The investments should be reported at historical cost.

**Confirmed by:-**

  
Wong Siu Kee  
President  
Date: 15 OCT 2024

  
Chung Ming Tat  
Executive Director  
Date: 15 OCT 2024